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Solutions to Questions 8-1 A

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2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing

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overhead. 2- a. Direct materials are an integral part of a finished product and their costs can be conveniently traced to it. b.

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product is produced on a continuous basis. (finished goods) during the period plus the equivalent units in the department's ending work in process inventory.

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