

ch 2 job order costing:

- Direct / indirect
- predetermined overhead rate

→ ifo
ifo
- ifo - basic job order costing.
- ifo for comp
- ifo cost driver

Comp: no multiple choice
Conceptual 1 page
like assignments

↓
POHR x cost driver

- Ex # of units produced
- # of hours used

it depends on the type of bus, bus. with a lot of machines has more OH.

basically: # machine hours / labour hours.

OH is usually bought at beg of Period based on their past usage.
* manufacturing Vs non manufacturing cost. (Advertising)

Ex. straight line equation → In class Example
 $y = a + bx$ single

POHR → Important to know for next week class. ch 7

Q ^{usually} single rate
ABC

then → compare the two.

ch 5: CVP analysis: cost volume profit relationships

2nd pt: BE multiproduct, contribution format.

contribution margin: → a contribution to fixed cost.

when I cover my FC → Break-even point

one additional unit → how much it effect the profit.

- equations of contribution format.

Diff between cost & exp for next class
they are used interchangeably.

managerial \Rightarrow direct
& indirect

Preparing the CVP graph \rightarrow exp

CM ratios