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CHAPTER 21 Process Cost Accounting ASSIGNMENT CLASSIFICATION TABLE Study Objectives Questions Brief Exercises Exercises A Problems B Problems * 1. Understand who uses process cost systems. 1, 2 1 * 2. Explain the similarities and differences between job order cost and process cost systems.

CHAPTER 21

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(b) An accounting time period of one year in length is referred to as a fiscal year. A fiscal year that extends from January 1 to December 31 is referred to as a calendar year. Accounting periods of less than one year are called interim periods. 2. The two generally accepted accounting principles that relate to adjusting the accounts are:

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