

## *Cost Accounting Part1 9th Edition Solutions Manual*

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The cost principle states that assets should be recorded at their cost. Cost has an important advantage over other valuations: it is reliable. Cost can be objectively measured and can be verified. 7. The monetary unit assumption requires that only transaction data capable of being expressed in terms of money be included in the accounting records.

### **CHAPTER 1**

Chapter 6. Hudson Company started its year with 600 units of beginning inventory at a cost of \$4 per unit. During the year, the company made the following purchases: May, 900 units at \$5 per unit and July, 500 units at \$6 per unit. A physical count of inventory at year-end indicates that there are 700 units in ending inventory.

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### **Financial Accounting Chapter 1 Lecture - Part 1**

(a) Cost accounting involves the measuring, recording, and reporting of product costs. A cost accounting system consists of manufacturing cost accounts that are fully integrated into the general ledger of a company. (b) An important feature of a cost accounting system is the use of a perpetual inventory system

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