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Chapter 2 Managerial Accounting and Cost Concepts Solutions to Questions 2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2-2 a. Direct materials are an integral part of a finished product and their costs can be conveniently traced to it. b.

Chapter 2 Managerial Accounting and Cost Concepts ...

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division undergraduates who have completed one or two terms of financial accounting. Course Outline #2: For accounting majors or graduate students seeking a comprehensive course in managerial accounting.

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