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process, (2) production cost reports, (3) product costs computed for each accounting period, and (4) unit costs computed based on total manufacturing costs. 5. Mel is correct. The flow of costs is the same in process cost accounting as in job order cost accounting. The method of assigning costs, however, is significantly different. 6.

### **CHAPTER 21**

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21-6 Questions Chapter 21 (Continued) \*\*4. Wayne Higley Company's rental of warehousing space on a short-term and sporadic basis is seldom construed as the acquisition of an asset or even a financing arrangement.

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CHAPTER 21 Accounting for Leases SOLUTIONS TO EXERCISES EXERCISE 21-1 (15–20 minutes) (a) This is a capital lease to Adams since the lease term (5 years) is greater than 75% of the economic life (6 years) of the leased asset.

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Essay, Case Study, Textbook Solution CHAPTER 21 QUIZ 1. [CPA Adapted] If the algebraic sum of the present values of all cash flows related to a proposed capital expenditure discounted at the company's required rate of return is positive, it indicates that the a. resultant amount is the maximum that should be paid for the asset.

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**CHAPTER 15**

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Problem 21-2A solution Sales, production, direct materials purchases, and direct labor cost budgets The budget director of Regal Furniture Company requests estimates of sales, production, and other operating data from the various administrative units every month.

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