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ACCOUNTING 342 Chapter 15 Homework Solutions 15-1 Operating departments are the units in an organization within which the central purposes of the organization are carried out; these departments usually generate revenue. By contrast, service departments provide support or assistance to the operating departments.

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CHAPTER 15 ALLOCATION OF SUPPORT-DEPARTMENT COSTS, COMMON COSTS, AND REVENUES
15-1 The single-rate (cost-allocation) method makes no distinction between fixed costs and variable costs in the cost pool. It allocates costs in each cost pool to cost objects using the same rate per unit of the single allocation base.

CHAPTER 15 ALLOCATION OF SUPPORT-DEPARTMENT COSTS, COMMON ...

15-5 Questions Chapter 15 (Continued) 10. The direct costs of issuing stock, such as underwriting costs, accounting and legal fees, printing costs, and taxes, should be reported as a reduction of the amounts paid in. Issue costs are

CHAPTER 15

and match cost and revenue data during the period to plan, perform, evaluate, and report on operating costs and product or service costs to prepare budgets, make The statement is true. Several parts of a management accountant's work, such as CHAPTER 15—Solutions Discussion Questions

CHAPTER 15—Solutions MANAGERIAL ACCOUNTING AND COST CONCEPTS

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Cost Accounting Chapter 15. A) It allocates fixed costs on the basis of budgeted long-run usage may tempt some managers to underestimate their planned usage. B) It may lead operating department managers to make sub-optimal decisions that are in their own best interest. C) It allocates fixed and variable-cost pool using the same cost-allocation base,...

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