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Name Date CHAPTER 8 REVIEW EXERCISES (continued) Exercise 7, p. 326 A. ACCOUNTS Bank Accounts Receivable Supplies and Materials Prepaid Insurance Land Buildings Acc. Dep.—Buildings Equipment Acc. Dep.—Equipment Automotive Equipment Acc. Dep.—Auto. Equip. Accounts Payable HST Payable HST Recoverable Bank Loan Mortgage Payable R. Lucht, Capital R. Lucht, Drawings Revenue—Advertising ...

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#### **OVERVIEW OF BRIEF EXERCISES, EXERCISES, PROBLEMS, AND CRITICAL**

Solutions Manual, Chapter 7 347 Chapter 7 Variable Costing: A Tool for Management Solutions to Questions 7-1 The basic difference between absorption and variable costing is due to the handling of fixed manufacturing overhead. Under absorption costing, fixed manufacturing overhead is treated as a product cost and hence is an asset until

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