

**Cost
Accounting
Horngren
Chapter 10
Solutions**

Kunci Jawaban
Cost Accounting
Horngren Edisi
12 Divas

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18.1 1)

Managers often cite reductions in the costs of spoilage as a(n):
A) ...

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Purposes

Objective 2.1 1)

An actual cost is _____. A) is the cost incurred B) is a predicted or forecasted cost C) is anything for which a cost measurement is desired D) is the collection of cost

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data in some
organized way
by means of an
accounting
system

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Chapter 3 Cost-
Volume-Profit
Analysis

Objective 3.1 1)

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Managers use cost-volume-profit (CVP) analysis to _____. A) forecast the cost of capital for a given period of time B) to study the behavior of and relationship among the elements such as

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total revenues,
total costs, and
income

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10-2 Three
alternative linear
cost functions
are. 1. Variable
cost function – – a
cost function in
which total costs
change in
proportion to

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the. changes in
the level of
activity in the
relevant range.

2. Fixed cost
function – – a cost
function in which
total costs do
not change with
changes in.

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Objective 10.1

1) A cost
function is a

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_____. A)
process of
calculating
present value of
projected cash
flows B) process
of allocating
costs to cost
centers or cost
objects C)
mathematical
description of

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how a cost changes with changes in the level of an activity relating to that cost D) is a very thorough and detailed way to identifying a cost object when there is a physical

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relationship
between inputs
and ...

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(32) Accelerated
Depreciation
Method. A
depreciation
method that
expenses more
of the asset's
cost near the
start of its useful
life and less at

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the end of its
useful life.

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Determining How

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Costs Behave
Objective 10.1
1) Which of the following statements related to assumptions about estimating linear cost functions is FALSE? A) Variations in a

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single cost
driver explain
variations in total
costs.

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- Cost

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...

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DETERMINING

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HOW COSTS
BEHAVE
TRUE/FALSE.

One assumption frequently made in cost behavior estimation is that changes in total costs can be explained by changes in the level of a single

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activity. Answer:
True Difficulty:
1 Objective: 1.
All cost
functions are
linear.

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Emphasis ...

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1) Identify the products that are the chosen cost objects 2) Identify the direct costs of the products 3) Select the activities and cost allocations bases to use for allocating

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indirect costs to
the products
split in activity,
cost hierarchy
category, total
budgeted indirect
costs, budgeted
quantity of cost
allocation base,
budgeted indirect
cost rate, and
cause and effect

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relationship
between
allocation base
and activity
costs 4) Identify
the indirect costs
associated with
each cost ...

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& Rajan. Chapter

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defines the cost
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market and
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acclaimed,
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text emphasizes
the basic theme
of “ different
costs for
different
purposes, ” and
reaches beyond
cost accounting
procedures to

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consider
concepts,
analyses, and
management.

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Chapter 2 An Introduction to Cost Terms and Purposes

Objective 2.1 1)

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measurement is desired D) is the collection of cost data in some organized way by means of an accounting system

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Chapter 3 Cost-
Volume-Profit
Analysis

Objective 3.1 1)
Managers use co
st-volume-profit
(CVP) analysis
to _____ A)

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forecast the cost of capital for a given period of time B) to study the behavior of and relationship among the elements such as total revenues, total costs, and income

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atar/Rajan)
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...

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fifteenth edition.
STUDY. PLAY.
account analysis

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method (p. 377)
estimates cost
functions by
classifying
various cost
accounts as
variable, fixed,
or mixed in
regard to the
identified level of
activity.
coefficient of

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determination
(r2) (p. 399)

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EXCEL and
10-30. The
choice of cost
driver is critical

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to correctly
estimating a cost
function and
predicting future
costs and cost
behavior.

Managers need
to have a good
understanding of
operations and
cost accounting
principles in

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order to choose the correct cost drivers. Three criteria used to evaluate and choose cost drivers are

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text emphasizes the basic theme of “different costs for different purposes,” and reaches beyond cost accounting procedures to consider concepts, analyses, and

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management.

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16-10 The NRV
method can be
simplified by
assuming (a) a
standard set of
post-splitoff

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point processing steps and (b) a standard set of selling prices. The use of (a) and (b) achieves the same benefits that the use of standard costs does in costing systems.

16-11 The

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constant gross-
margin
percentage NRV
method takes
account of the
post-splitoff

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text that defined
the cost
accounting
market.

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out the cost
accounting
market and

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continues to
innovate by
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the basic theme

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of “ different costs for different purposes, ” and reaches beyond cost accounting procedures to consider concepts, analyses, and management.

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Managers often

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cite reductions in
the costs of
spoilage as a(n):
A) ...

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adopted Cost
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Rajan. Chapter ...

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market-leading text emphasizes the basic theme of “ different costs for different purposes, ” and reaches beyond cost accounting procedures to consider concepts, analyses, and management.

16-10 The NRV method can be simplified by assuming

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(a) a standard set of post-splitoff point processing steps and
(b) a standard set of selling prices. The use of (a) and (b) achieves the same benefits that the use of standard costs does in costing systems. 16-11 The constant gross-margin percentage NRV method takes account

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of the post-splitoff

Problems 10-27 EXCEL and 10-30. The choice of cost driver is critical to correctly estimating a cost function and predicting future costs and cost behavior.

Managers need to have a good understanding of operations and cost accounting principles in order to choose the

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correct cost drivers.

Three criteria used to evaluate and choose cost drivers are

CHAPTER 10

Cost Accounting, 14e

(Horngren/Datar/Rajan)

Chapter 10 Determining

How Costs Behave

Objective 10.1 1) Which

of the following

statements related to

assumptions about

estimating linear cost

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functions is FALSE? A)
Variations in a single cost
driver explain variations
in total costs.

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Terms in this set

(32) Accelerated

Depreciation

Method. A

depreciation method

that expenses more

of the asset's cost

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near the start of its useful life and less at the end of its useful life.

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“different costs for different purposes,” and reaches beyond cost accounting procedures to consider concepts, analyses, and management.

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TRUE/FALSE. One
assumption
frequently made in
cost behavior
estimation is that
changes in total
costs can be

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explained by
changes in the level
of a single activity.

Answer: True

Difficulty: 1

Objective: 1. All
cost functions are
linear.

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theme of “different
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purposes,” and
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procedures to
consider concepts,
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cost function is a _____.

A) process of calculating present value of projected cash flows

B) process of allocating costs to cost centers or cost objects

C) mathematical description of how a cost changes with changes in the level of an activity relating to

that cost D) is a very thorough and detailed way to identifying a cost object when there is a physical relationship between inputs and ...

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products that are the

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Identify the direct costs of the products

3) Select the activities and cost allocations bases to use for allocating indirect costs to the products split in activity, cost hierarchy category, total budgeted indirect costs, budgeted quantity of cost allocation base,

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budgeted indirect cost rate, and cause and effect relationship between allocation base and activity costs
4) Identify the indirect costs associated with each cost ...

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cost functions are. 1.

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Variable cost function — a cost function in which total costs change in proportion to the changes in the level of activity in the relevant range. 2.

Fixed cost function — a cost function in which total costs do not change with

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changes in.

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Which of the

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following statements related to assumptions about estimating linear cost functions is FALSE? A) Variations in a single cost driver explain variations in total costs.

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r ...

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DETERMINING
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TRUE/FALSE. One
assumption
frequently made in
cost behavior
estimation is that

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changes in total costs can be explained by changes in the level of a single activity.

Answer: True

Difficulty: 1

Objective: 1. All cost functions are linear.

Book solutions "Cost

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*Accounting: a
Managerial
Emphasis ...*

- 1) Identify the products that are the chosen cost objects
- 2) Identify the direct costs of the products
- 3) Select the activities and cost allocations bases to use for allocating

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indirect costs to the
products split in
activity, cost
hierarchy category,
total budgeted
indirect costs,
budgeted quantity of
cost allocation base,
budgeted indirect
cost rate, and cause
and effect
relationship between

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allocation base and
activity costs 4)
Identify the indirect
costs associated with
each cost ...

*Summary Cost
Accounting,
Hörngren, Datar &
Rajan. Chapter ...
For undergraduate
and MBA Cost or*

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current practice and theory into the text. This acclaimed, market-leading text emphasizes the basic theme of “different costs for different purposes,” and reaches beyond cost accounting procedures to consider concepts,

Page 126/152

analyses, and
management.

*Datar & Rajan,
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Cost Accounting,
15e (Horngren/Datar
/Rajan) Chapter 2
An Introduction to
Cost Terms and*

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Purposes Objective

2.1 1) An actual cost is _____. A) is the cost incurred B) is a predicted or forecasted cost C) is anything for which a cost measurement is desired D) is the collection of cost data in some organized way by

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means of an
accounting system

*Cost Accounting,
15e (Horngren/Data
r/Rajan) Chapter 2*

An ...

*Cost Accounting,
15e (Horngren/Datar
/Rajan) Chapter 3*

Cost-Volume-Profit

Analysis Objective

Page 129/152

3.1 1) Managers use cost-volume-profit (CVP) analysis to _____. A) forecast the cost of capital for a given period of time B) to study the behavior of and relationship among the elements such as total revenues, total costs, and income

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*Cost Accounting,
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r/Rajan) Chapter 3
Cost ...*

Cost Accounting
Chapter 10. Book By
Charles T. Horngren
fifteenth edition.
STUDY. PLAY.
account analysis
method (p. 377)

Page 131/152

estimates cost functions by classifying various cost accounts as variable, fixed, or mixed in regard to the identified level of activity.

coefficient of determination (r^2)
(p. 399)

Cost Accounting

Chapter 10

Flashcards / Quizlet

Problems 10-27

EXCEL and 10-30.

The choice of cost driver is critical to correctly estimating a cost function and predicting future costs and cost behavior. Managers

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need to have a good understanding of operations and cost accounting principles in order to choose the correct cost drivers. Three criteria used to evaluate and choose cost drivers are

CHAPTER 10

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market-leading text emphasizes the basic theme of “different costs for different purposes,” and reaches beyond cost accounting procedures to consider concepts, analyses, and management.

*Rajan, Datar &
Horngren, Cost
Accounting, Global
Edition ...*

16-10 The NRV
method can be
simplified by
assuming (a) a
standard set of post-
splitoff point
processing steps and
(b) a standard set of

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selling prices. The use of (a) and (b) achieves the same benefits that the use of standard costs does in costing systems. 16-11 The constant gross-margin percentage NRV method takes account of the post-splitoff

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(15th edition)
Solutions Chapter 16

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*Kunci Jawaban Cost
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costs for different
purposes,” and
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accounting
procedures to
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analyses, and
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*Horngren's Cost
Accounting: A
Managerial
Emphasis, Global ...*

Test bank cost
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horgren chapter 10 .
Test bank cost
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horgren chapter 10 .
58; 520 ; 1 ; Test
bank cost accounting
14e horgren chapter
11 ... (Horngren/Dat
ar/Rajan) Chapter 18
Spoilage, Rework,
and Scrap Objective
18.1 1) Managers

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often cite reductions
in the costs of
spoilage as a(n): A)
...

*Test bank cost
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Accounting: A
Managerial
Emphasis, Fifth
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An ...

Study 32 Terms |

Accounting:

Horngren Chapter

10 ...

Test bank cost

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horgren chapter 18

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10-2 Three alternative linear cost functions are. 1. Variable cost function — a cost function in which total costs change in proportion to the changes in the level of activity in the relevant range. 2. Fixed cost function — a cost function in which total costs do not change

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w ith changes in.
*Cost Accounting (15th
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Chapter 16 ...*