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CHAPTER 2 Job Order Costing

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Brief		A		B	
	Questions	Exercises	Do It!	Exercises	Problems	Problems
1. Explain the characteristics of job order costing and purposes of cost accounting.	1, 2, 3, 4	1, 2	1	1, 2, 3, 4, 6, 1A, 2A, 1B, 2B		
2. Describe the flow of costs in a job order costing system.	5, 6, 7, 8, 7, 8, 9, 11	5, 6, 7, 8	1, 2	1, 2, 3, 4, 6, 1A, 2A, 1B, 2B		
3. Explain the nature of job order costing and importance of a job cost sheet.	9, 10, 11, 12, 6, 10, 12	3, 4, 5, 2	2	1, 2, 3, 6, 7, 1A, 2A, 1B, 2B		
4. Indicate how the cost of a job is determined and cost accounting is used.	13, 14, 15, 6, 11, 12, 13	6, 7, 2	2	2, 3, 5, 6, 7, 1A, 2A, 3A, 1B, 2B, 3B		
5. Prepare entries for job order costing.	16, 8, 9, 3, 2, 3, 6	1A, 2A, 1B, 2B		completed and sold: 7, 8, 9, 3A, 5A, 3B, 5B		
6. Distinguish between job order costing and manufacturing overhead.	17, 18, 10, 4, 5, 12, 13	1A, 2A, 1B, 2B		under- and overapplied: 4A, 5A, 4B, 5B		

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ASSIGNMENT CHARACTERISTICS TABLE

Problem Number	Description	Difficulty Level	Time Allocated (min.)

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