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Budget. Planning Budget.
Revenue Variance. The
difference between a revenue
or cost item in the
flexible... A report showing
estimates of what revenues
and costs should h...

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(continued) The completed
worksheet, with formulas
displayed, is shown below.
[Note: To display formulas
in cells instead of their
calculated amounts, consult
Excel Help.]

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Managerial Accounting, 17th Edition Chapter 13: Applying Excel (continued) 2. With the revised data, the

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Worksheet should look like
this:

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PRODUCT AND SERVICE COSTING

Chapter 2 Cost Concepts

Chapter 3 Systems Design:

Job-Order Costing Chapter 4

Process Costing Chapter 5

Activity-Based Costing PART

II PLANNING AND DECISION

MAKING Chapter 6 Cost

Behaviour: Analysis and Use

Chapter 7 Budgeting Chapter

8 Cost-Volume-Profit

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14/e Content Chapter 2: 5

Managerial Accounting and
Cost Concepts Questions 2-1

What are the three major
elements of product costs in
a manufacturing company? 2-2

Define the following: (a)
direct materials, (b)
indirect materials, (c)
direct labor, (d) indirect
labor, and (e) manufacturing
overhead. 2-3 Explain the

difference between a product
cost and a period cost. 2-4

Distinguish between (a) a
variable cost, (b) a fixed

...

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...

Chapter 2: Applying Excel

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(continued) The selling price of Job 407 has dropped from \$4,348.75 to \$4,112.50 because the fixed manufacturing overhead in the Milling Department decreased from ...

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the Business Environment
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Learning Objective 1
Understand the role of
management accountants in an
organization. McGraw -? Hill
/Irwin Slide 2
Organizational Structure
Decentralization is the
delegation of decisionmaking
authority throughout an
organization.

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Key ...~~

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Classifications Chapter 3:
Cost Behaviour: Analysis and
Use Chapter 4: Cost-Volume-
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2: Costing Chapter 5:
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Costing Chapter 6: Systems
Design: Process Costing

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