

Managerial Accounting

Managerial Accounting Flipper®-Topics - CLP-484W First year, college level.

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Description

First year, college level.

Managerial Accounting Flipper®-Topics - CLP-484W

- Managerial Accounting Defined
- Managerial Accounting: Types of Businesses
- Cost Structure
- Inventory Accounts: Raw Materials
- Inventory Accounts: Work in Process
- Inventory Accounts: Finished Goods
- Current Assets
- Major Cost Elements: Direct Materials
- Major Cost Elements: Direct Labor
- Major Cost Elements: Manufacturing Overhead
- Income Statement
- Income Statement: Cost of Goods Manufactured (Schedule)
- Product Costs: Direct Materials
- Product Costs: Direct Labor
- Product Costs: Manufacturing Overhead
- Balance Sheet
- Period Costs
- Period Costs: Income Statement
- Flow of Costs: Product Costs
- Flow of Costs: Period Costs
- Flow of Costs: Prime Costs
- Flow of Costs: Conversion Costs

- Process Order Costing: Average Cost
- Fixed Costs (Constant)
- Variable Costs (Changes)
- Mixed Costs
- Variable Cost: Hi-Low Method
- Mixed Costs: Least Squares Method
- Contribution Margin Income Statement
- Break Even Point Defined
- Break Even Graph
- Break Even Equation #1: Sales = Variable Expenses + Fixed Expenses + Target Profit
- Break Even Equation #2: Unit Contribution Margin
- Break Even Analysis: Used As Decision Making Tool
- Operating Leverage
- Operating Leverage Formula
- Segment Defined
- Segment: Traceable Fixed Expenses
- Segment: Common Fixed Expenses
- Segmented Contribution Margin Income Statement
- Segment Margin
- General Rules for Segments
- Standard Cost System: Actual
- Standard Cost System: Standard
- Standard Cost System: Standard
- Standard Cost System: Raw Materials
- Standard Cost System: Direct Labor
- Standard Cost System: Price/Rate Component
- Standard Cost System: Usage/Efficiency Standard
- Standard Cost System: Raw Material Price Standard
- Standard Cost System: Raw Material Quantity Standard
- Standard Cost System: Direct Labor Rate
- Standard Cost System: Direct Labor Efficiency Standard
- Raw Material Formula (Costing Model)
- Raw Material Price Variance
- Raw Material Usage Variance
- Direct Labor Rate Variance Formula
- Direct Labor Efficiency Variance Formula
- Standard Cost Model

- Job Order Costing
- Job Order Costing: Job Cost Sheets
- Job Order Costing: Work in Process
- Formula for Applying Manufacturing Overhead
- Journal Entries - Manufacturers: Purchase of Raw Materials
- Journal Entries - Manufacturers: Drawing of Raw Material for Factory Use
- Journal Entries - Manufacturers: Factory Labor Costs
- Journal Entries - Manufacturers: Incurring Overhead Costs
- Journal Entries - Manufacturers: Applying Manufacturing Overhead to Jobs
- Journal Entries - Manufacturers: Recording all Non Manufacturing (Period) Costs
- Journal Entries - Manufacturers: Transferring from Work in Process to Finished Goods
- Journal Entries - Manufacturers: Accounting for Sales: Transfer From Finished Goods to Cost of Goods Sold
- Journal Entries - Manufacturers: Accounting for Sales: Showing the Sale
- Over or Under Applied Manufacturing Overhead
- Closing Manufacturing Overhead Account
- Closing Manufacturing Overhead Account: Debit Balance
- Closing Manufacturing Overhead Account: Credit Balance
- Process Order Costing