## **CHAPTER 20**

## Job Order Costing

#### Learning Objectives

- 1. Describe cost systems and the flow of costs in a job order system.
- 2. Use a job cost sheet to assign costs to work in process.
- 3. Demonstrate how to determine and use the predetermined overhead rate.
- 4. Prepare entries for manufacturing and service jobs completed and sold.
- Distinguish between under- and overapplied manufacturing overhead.

# **Chapter 20 Job Order Costing Solutions Manual**

Ray H. Garrison

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