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Accounting for Overhead Costs (continued). • Illustration of Overhead Application (continued). If Enriquez's actual O/H was \$392,000, it would add  $\$392,000 - \$375,000 = \$17,000$  additional expense to COGS on the income statement.

### ~~Managerial Accounting Accounting for Overhead Costs ...~~

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1-1 Managerial Accounting Learning Objectives After studying this chapter, you should be able to: [1] Explain the distinguishing features of managerial accounting. [2] Identify the three broad functions of management. [3] Define the three classes of manufacturing costs. [4] Distinguish between product and period costs. [5] Explain the difference between a merchandising and a manufacturing ...

### ~~Introduction to Managerial Accounting.ppt Managerial ...~~

Chapter 13: Long-Term Obligations ; Chapter 14: Corporate Equity Accounting ; Chapters 15-16 Using Information. Chapter 15: Financial Reporting and Concepts ; Chapter 16: Financial Analysis and the Statement of Cash Flows ; Chapters 17-20 Managerial/Cost. Chapter 17: Introduction to Managerial Accounting ; Chapter 18: Cost-Volume-Profit and ...

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