

## **Unit 1: Introduction to Managerial Accounting and using job order costing to track production costs**

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### **Topics:**

- Difference between financial accounting and managerial accounting
  - Cost-of-goods-sold and manufacturing inventory accounts
  - Job order costing
- 

### **Learning Objectives:**

By the end of this Unit, you will be able to:

1. Explain the differences between financial and managerial accounting.
  2. Describe planning and control functions along with the functions of financial and accounting personnel.
  3. Understand how costs flow through various inventory accounts and the cost-of-goods-sold account.
  4. Describe how direct material and direct labor and overhead costs are assigned to jobs.
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### **Tasks:**

- Read the Learning Guide and Reading Assignments (complete end-of-chapter questions)
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Complete and submit the Accounting Assignment
- Make entries to the Learning Journal
- Take the Self-Quiz

# Custom Published E Learning Guide Managerial Accounting

**Wolfgang Guggemos**



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