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https://www.100test.com/kao_ti2020/128/2021_2022_FECT_E4_B8_AD_E7_BA_A7_c92_128826.htm chapter 12 absorption costing and marginal costing inventory costing method two major methods of inventory costing are absorption costing and marginal costing. these methods differ in one conceptual aspect: whether fixed manufacturing costs are inventoriable. absorption costing (total cost) is a method of inventory that includes all direct or indirect manufacturing costs as inventoriable costs it is the total cost divided by the number of items produced. it includes all the costs incurred in making the product spread evenly and fairly over each item produced. marginal cost concerned yourself only with what extra cost has been incurred in making one more item. it is a method of inventory costing that includes only variable manufacturing costs as inventoriable costs. fixed manufacturing costs are written off in the period when they are incurred. marginal costing is concerned with the extra cost of producing another item on the basis that despite increased production, certain costs won't increase at all. marginal cost equation: $s - v = p$ s --- sales revenue v --- total variable costs c --- contribution margin f --- total fixed costs. $p = s - v$ $p = c - f$ $s - v = p$ if the total contribution has just covered all fixed costs, it is called breakeven situation. if the variable costs remain in direct proportion to the sales revenue is 40%, the contribution to sales is 60%. 100Test 下载频道开通, 各类考试题目直接下载。详细请访问 www.100test.com