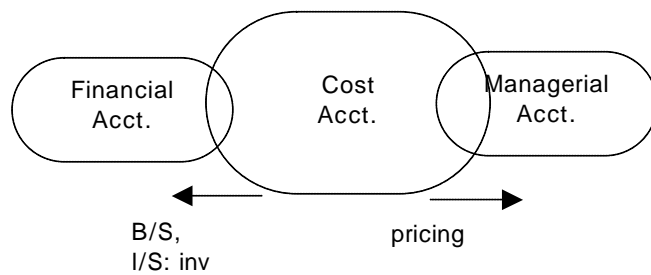
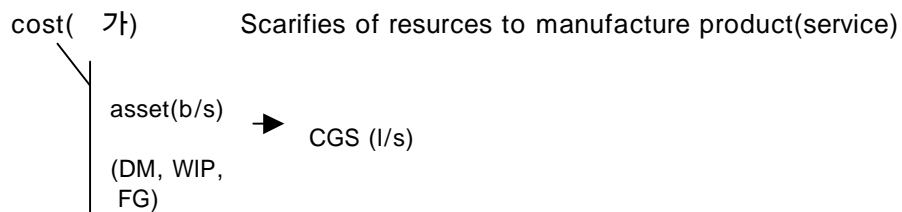
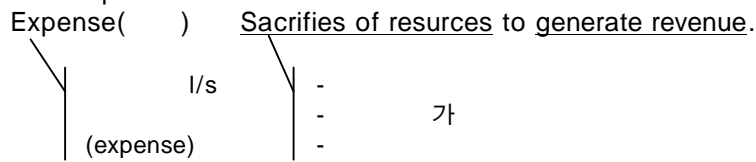


Controlling



Cost Classification(가)

1 Cost vs Expense



2 Variable cost(가) vs Fixed Cost(가)

variable cost (,)	Fixed cost
<p>가</p> <p>vc(가)</p>	<p>가</p> <p>fc</p> <p>relevant range()</p>
<p>가</p> <p>unit(vc)</p>	<p>가</p> <p>economic of sales</p> <p>unit(fc)</p>

Manufacturing cost(가)
 가.
 1 DM(Direct material: 가) cost 가
 material cost that can be directly traceable to the product 가
 2 DL(Direct Labor:) , 가 가
 3 MOH(Mfg. Overhead: 가)
 가 Direct cost
 (Indirect Mateiral/Indirect Labor)
 Non Manufacturing cost(가)
 , 가 : selling exp, admi. Exp ()

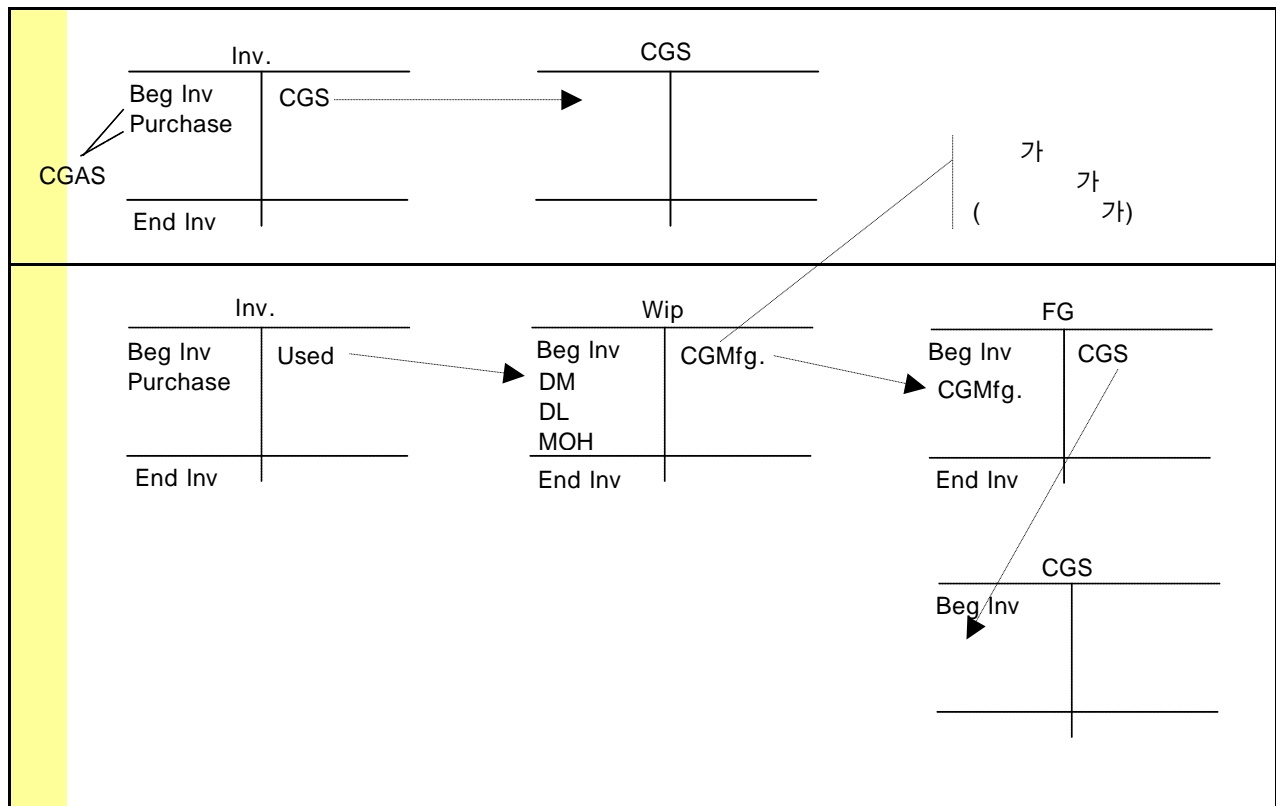
Product cost(가) → mfg. Cost
 cost that are attribute to the plant
 Period cost(가) → non mfg. Cost expense
 cost that are attribute to the period

Prime cost(, 가) → DM + DL
 Conversion cost(가 / 가) → DL + MOH

Inventorabel cost(가 가) → mfg. Cost
 Non Inv cost(가 가) → non-mfg. Cost

CGS: Cost of Goods Sales(가)

Merchandising:	Manufacturing
<div>Beg Inv</div> <div>+ CGS <u>purchase</u></div> <div>= CGAS</div> <div>- End Inv</div> <div>CGS</div>	<div>Beg Inv</div> <div>+ CGS <u>Manufactured</u></div> <div>= CGAS</div> <div>- End Inv</div> <div>CGS</div>



Schedule for cost of goods Mfged(가)

