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Management Accounting: Concepts, Techniques &
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Ph.D., CMA Professor Emeritus, University of South Florida.
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7.) Weakness. It is a weakness in the internal control of the cash. The bank reconciliation should be prepared by someone not involved with the handling of cash Then only management can find if any misappropriation was made

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Solutions to Questions 7-1 The basic difference between
absorption and variable costing is due to the handling of
fixed manufacturing overhead. Under absorption costing,
fixed manufacturing overhead is treated as a product cost
and hence is an asset until products are sold.

~~Chapter 7~~

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Solutions Manual, Chapter 7 81 the level of production
without any increase in sales. If production exceeds sales,
units of product are added to inventory.

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Chapter 7

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