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overhead consists of

costs that cannot be

practically traced to

jobs. Therefore, if

these costs are to be

assigned to jobs, they

must be allocated

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rather than traced. is
used in situations

where many different
products or services
are produced each
period.

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(15 minutes) 1. These
costs would have been
recorded on four
different documents:

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the materials requisition form for Job W456, the time ticket for Jamie Unser, the time ticket for Melissa Chan, and the job cost sheet for Job W456. 2. The costs would have been recorded as follows:

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