

Normal Costing

	Category	Normal Costing
Actual direct Costs are assigned to jobs as incurred		
MOH is applied using POR	DM	Actual Qty x Actual Cost
	DL	Actual Qty x Actual Cost
	MOH	Actual Qty Cost Driver x POR

Actual Costing

	Category	Actual Costing
Actual direct costs are assigned to jobs as incurred		
Actual MOH assigned when actual amounts are known	DM	Actual Qty x Actual Cost
	DL	Actual Qty x Actual Cost
	MOH	Actual OH Cost

Standard Costing

	Category	Standard Costing
Standard direct costs are assigned to jobs as incurred		
MOH assigned using standard POR	DM	Quantity x Price
	DL	Quantity x Price
	MOH	Standard DL Hours x POR



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