Normal Costing

Actual direct Costs are assigned to jobs as incurred

MOH is applied using POR

Category	Normal Costing
DM	Actual Qty x Actual Cost
DL	Actual Qty x Actual Cost
MOH	Actual Qty Cost Driver x POR

Actual Costing

Actual direct costs are assigned to jobs as incurred

Actual MOH assigned when actual amounts are known

Category	Actual Costing
DM	Actual Qty x Actual Cost
DL	Actual Qty x Actual Cost
MOH	Actual OH Cost

Standard Costing

Standard direct costs are assigned to jobs as incurred

MOH assigned using standard POR

Category	Standard Costing
DM	Quantity x Price
DL	Quantity x Price
MOH	Standard DL Hours x POR

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