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These firms usually engage in continuous mass production of a few products. 6-2  
List three types of industries that would likely use process costing. 6-2 Process

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costing is likely used in industries such as chemicals, oil refining, textiles, paints, flour, canneries, rubber, steel, glass, food processing, mining, automobile production lines, electronics, plastics, drugs, paper, lumber, leather goods, metal products, sporting goods, cement, and watches. 6-3 Explain the primary differences ...

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accumulates costs by jobs, and process  
costing accumulates costs by processes.

Job-order costing is suitable for operations  
that produce custom-made products that  
receive different doses of manufacturing  
costs.

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