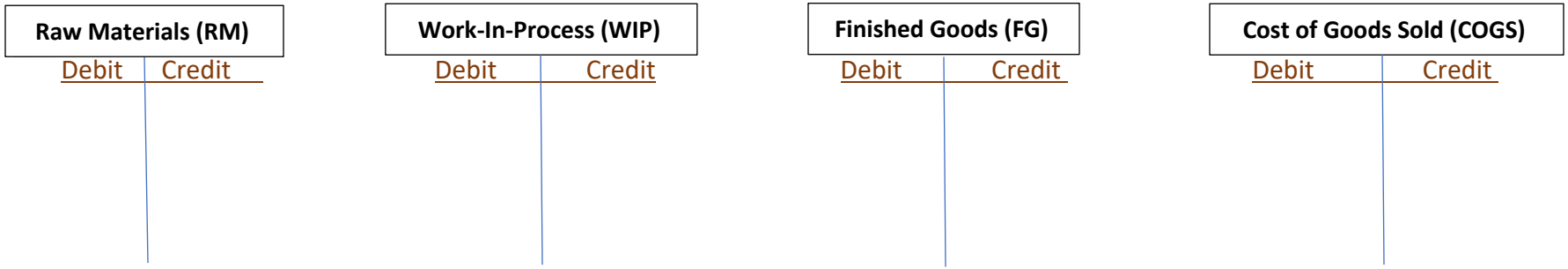JOB ORDER COSTING – Cost Flows and the T- Accounts