

**COMMUNICATING
IN PRACTICE**

A1 C1 P1 P2



BTN 20-4 You hire a new assistant production manager whose prior experience is with a company that produced goods to order. Your company engages in continuous production of homogeneous products that go through various production processes. Your new assistant e-mails you questioning some cost classifications on an internal report—specifically why the costs of some materials that do not actually become part of the finished product, including some labor costs not directly associated with producing the product, are classified as direct costs. Respond to this concern via memorandum.