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Management **Activity based costing,**
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5- Chapter 2.4: ?????? ?????????? ???
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Cost Accounting | Ch-5 Material Control | Q.1,2 | Swati prakashan |

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~~EOQ | TIC | total inventory cost Cost
Accounting 2020-21 | Material Control
Chapter 5 | Q 6 | swati prakashan~~

Chapter 5: Activity-Based Costing 2-

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????????? ?????????? ? ?????? ????????

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Horngren. STUDY. PLAY. Product

Undercosting. A product consumes a

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high level of resources but is reported to have a low cost per unit. Example: Undercosted products will be underpriced and may lead to sales that actually result in losses, sales bringing in less revenue than the cost of resources they use.

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Costing and Activity-Based
Management 5.1 Objective 5.1 1)

Which of the following statements is

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true of a peanut-butter costing system? A) A peanut-butter costing system typically has more-homogeneous indirect cost pools.

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(Horngren) Chapter 4 Job Costing 4.1

Objective 4.1 1) A cost is considered
direct if it can be traced to a particular
cost object in a cost effective way

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Solutions which means it can be A) traced easily with the aid of technology B) traced in a manner that is accurate

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CHAPTER 5 ACTIVITY-BASED
COSTING AND ACTIVITY-BASED
MANAGEMENT 5-1 Broad averaging
(or “peanut-butter costing”) describes
a costing approach that uses broad
averages for assigning (or spreading,
as in spreading peanut butter) the cost

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Solutions of resources uniformly to cost objects when the individual products or services, in fact, use those resources in non-uniform ways.

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= Unadjusted Office Supplies - Cost of
Office Supplies Used =
 $\text{Unadjusted Office Supplies - Cost of Office Supplies Used}$ = Unadjusted

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Solutions Office Supplies - Cost of Office

$$\begin{aligned} \text{Supplies Used} &= \$1,200 - \$300 = \\ &= \$1,200 - \$300 = \$900 \end{aligned}$$

[Solved] Chapter 3, Problem E3-29 -
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Chapter 2. An Introduction to Cost

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