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but should be
similar to the
following: A.
number of
orders; B.
number of

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customers; C.
number of meals;
D. number of
material
requisitions
received. 7 .

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costing has
multiple cost
drivers and
focuses on the
overhead-related
activities
performed during

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ANS: B 3. ANS: D
4. ANS: A 5.
ANS: D 6. ANS: B
7. ANS: B 8.
ANS: D 9. ANS: C
10. ANS: B 11.
ANS: C 12. ANS:
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D 16. ANS: B

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of cost incurred
in manufacturing
a product and
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separating
manufactured vs.
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costs, and
identifying the
costs ...

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factor is calculated by dividing the total investment by net cash flow during the year. Present value of investment for a future period is computed by adjusting the total investment with present value factor

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based on the
corresponding
rate of return.
According to the
table B.1, for 6
years at 10% per
annum rate, the
present value
factor is
0.5645.

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the practice of
identifying,

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measuring,
analyzing,
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communicating
financial
information to
managers for the
pursuit of an
organization's
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accounting
system and
designed to
support the
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order to make
decisions. Not
bound by GAAP.
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objectives: i)
To provide
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actions ii) To

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