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Chapter 7

Activity-Based Costing: A Tool to Aid Decision Making

Solutions to Questions

7-1 Activity-based costing differs from traditional costing systems in a number of ways. In activity-based costing, nonmanufacturing as well as manufacturing costs may be assigned to products. And, some manufacturing costs—including the costs of idle capacity—may be excluded from product costs. An activity-based

costing system typically includes a number of activity cost pools, each of which has its unique measure of activity. These measures of activity often differ from the allocation bases used in traditional costing systems.

Managerial Accounting 14th Edition Garrison Solutions Manual

Ray H. Garrison



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