

Managerial Accounting Tools for Business Decision-Making

Sixth Canadian Edition

Weygandt Kimmel Aly

Chapter 5

Activity-Based Costing

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Learning Objectives

- 1.** Recognize the difference between traditional costing and activity-based costing (ABC) and understand the nature of ABC.
- 2.** Apply activity-based costing to a manufacturer.
- 3.** Understand the benefits and limitations of activity-based costing.
- 4.** Apply activity-based costing to service industries.

Managerial Accounting Tools For Business Decision Making

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso, Ibrahim M. Aly**



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