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CHAPTER 4 COVERAGE OF LEARNING OBJECTIVES

LEARNING OBJECTIVE	FUNDAMENTAL ASSIGNMENT MATERIAL	CRITICAL THINKING EXERCISES AND EXERCISES	PROBLEMS	CASES, EXCEL, COLLAB. & INTERNET EXERCISES
LO1: Describe the purposes of cost management systems.		31, 34	50	
LO2: Explain the relationship between cost, cost object, cost accumulation, and cost assignment.			45	56
LO3: Distinguish between direct and indirect costs.	A1,B1	36, 37, 38, 39, 44	45, 49	56
LO4: Explain the major reasons for allocating costs.	B2	33, 41	46	54
LO5: Identify the main types of manufacturing costs: direct materials, direct labor, and indirect production costs.		36, 37, 38, 39		

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