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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.

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# **Managerial Accounting Garrison 14th Solutions Dornet**

Katrin Zwirglmaier

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