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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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Scott C. Dulebohn



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