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Accounting Chapter 4 Cost Management

Systems and Activity-Based Costing 3

Cost Management System Learning

Objective 1 A cost management system

(CMS) is a collection of tools and

techniques that identifies how

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16e (Horngren) Chapter Introduction to

Cost Behavior and Cost-Volume-Profit

Relationships 2.1 Questions 1) Why is it

important to identify the most

appropriate cost drivers for a particular

product? A) so managers can identify

the activities necessary to manufacture

a product B) so managers can control

product costs better C) so managers can

predict ...

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