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Explanation: Cost accounting provides information for financial accounting as well as for management accounting purposes.

Diff: 1 Terms: cost accounting Objective: 1 AACSB: Reflective thinking 33) Cost

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management involves long-term and short-term decisions that attempt to increase value for customers and lower costs of products or services.

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Objective 11.3 1 If
there was limited
capacity, all of the

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following amounts
would change EXCEPT:
A opportunity costs B
differential costs C
variable costs D the
minimum acceptable

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36) Cost accounting provides information for both management accounting and financial accounting professionals. Explain.

Answer: Cost accounting is the process of measuring, analyzing, and reporting financial and nonfinancial information related to the costs of acquiring or using resources in an organization.

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Chapter 10

Determining How Costs
Behave Objective 10.1

1) Which of the

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following statements related to assumptions about estimating linear cost functions is FALSE? A) Variations in a single cost driver explain variations in total costs. B) A cost object is anything for which a separate measurement of costs is desired.

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