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Chapter 7 Internal Control and Cash  
Chapter 7 Financial Accounting  
6- Chapter 2.5: Prime, Conversion, Inventoriable, and Period Costs ???

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Cost Accounting Chapter 17 Process Costing  
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## Chapter 7

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(Horngren/Datar/Rajan) Chapter 7

Flexible Budgets, Direct-Cost

Variances, and Management Control

Objective 7.1 1) The master budget is:

A) a flexible budget B) a static budget

C) developed at the end of the period

D) based on the actual level of output

Answer: B Diff: 1 Terms: static budget

Objective: 1

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(2015) CHAPTER 7 FLEXIBLE

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Management exception is the practice

of concentrating on areas not

operating as expected and giving less

attention to areas operating as

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17-7 True. The flexible budget analysis takes the standard costs as a norm.

The same can be done in a process costing environment. In fact, process costing systems use flexible budgets to calculate and explain the difference between planning and realization.

17-1 Cost Accounting: A Managerial Emphasis Charles T. Horngren - Srikant M. Datar - Madhav V.

Rajan global edition, fifteenth edition (2015)

## 17-8 Yes.

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(Horngren/Datar/Rajan) Chapter 2 An Introduction to Cost Terms and Purposes Objective 2.1 1) An actual

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cost is     . A) is the cost incurred  
B) is a predicted or forecasted cost C)  
is anything for which a cost  
measurement is desired D) is the  
collection of cost data in some  
organized way by means of an  
accounting system

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