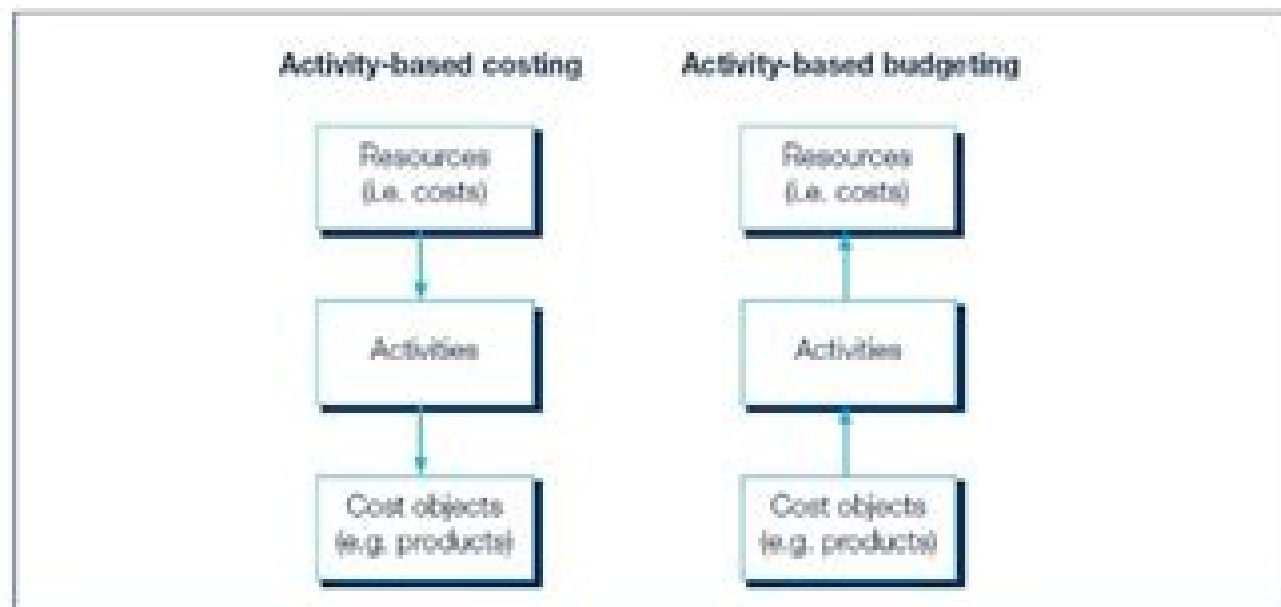




Exhibit 11.11

Activity-based costing versus activity-based budgeting

Source: adapted from Cooper &
Bignaudier (2000a)



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