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Managerial Accounting: Making Decisions and Motivating Performance (Datar/Rajan)
Chapter 6 Activity-Based Costing and Activity-Based Management

Learning Objective 6-1

- A) direct costing
- B) service costing
- C) indirect costing
 D) variable rate cost
- D) variable-rate costing
- E) peanut-butter costing

Answer: E Diff 1 Page Ref: 213

LO: 6-1 EOC: E6-1

AACSB: Reflective Thinking Skills

Learning Outcome: MA-6: Describe activity-based costing and calculate the cost of a job using ABC concepts.

- 2) Peanut-butter costing
- A) is not used to spread the cost of resources to cost objects
- B) spreads the cost of resources uniformly to cost objects
- C) spreads the revenues of resources to a single cost object
- D) failed to spread the cost of resources uniformly to cost objects
- E) does not average the cost of resources uniformly to cost objects.
 Answer: B

Duff 1 Page Ref 219

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Reviewing Managerial Accounting Decision Motivating Performance: Unlocking the Spellbinding Force of Linguistics

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