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Cost Accounting, 14e (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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