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In this lesson, we will learn about cost drivers. We will define the term, look at examples, and learn the steps a company might take when analyzing a cost driver.

# Cost Driver in Accounting: Definition, Analysis & Example ...

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Idle Time in Cost Accounting. In cost accounting, the treatment of idle time depends on whether it's normal or abnormal. Normal idle time is part of the total product cost.

#### What is Idle Time in Cost Accounting? - Video & Lesson ...

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