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1. Customer Output unit-level costs - cost of activities to sell each unit (case) to a customer (handling cost) 2. Customer Batch-level Costs - cost of activities related to a group of units (cases) sold to a customer (cost incurred to process orders or make deliveries) 3.

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a. select the cost-allocation base to use in assigning indirect costs to the job. b. identify the direct costs of the job. c. identify the job that is the chosen cost object.

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differ among or betwe... Cost incurred in the past that can not be changed by present o...
Differential Analysis Process of estimating revenues and cost...

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