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QUESTIONS 5-1 Traditional volume-based cost allocation systems that use only drivers that vary directly with the volume of products produced such as direct labor dollars, direct labor hours, or machine hours are likely to systematically distort product costs

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because they break the link between the

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a. Committed d. Committed b.

Discretionary e. Committed c.

Discretionary f. Discretionary 5-9 Yes. As

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the anticipated level of activity

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Concepts Solutions to Questions 2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2-2 a. Direct materials are an integral part of a finished product and their costs can be

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