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An Introduction to Cost Terms and Purposes

TRANSITION NOTES

This chapter has been rewritten to place more emphasis on the role of managerial decisions. Exhibits have been changed so students can more easily follow the concepts. This chapter continues building on the framework begun in Chapter 1, emphasizing (1) calculating the cost of products or other cost objects, (2) obtaining information for planning and control as well as performance evaluation, and (3) identifying relevant information for decision making. It introduces concepts essential to topics covered in later chapters.

PROBLEM MATERIAL CORRELATION CHART

15 th Edition	14 th Edition	15 th Edition	14 th Edition
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