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Exercise 7-1 (15 minutes) 1. Under absorption costing, all manufacturing costs (variable and fixed)

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Variable Cost Step-Variable Cost. 5-7  
A discretionary fixed cost has a fairly  
short planning horizon—usually a  
year. Such ... Solutions Manual,  
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minutes) 1. Cups of Coffee Served in a  
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Managers carry out three major  
activities in an organization:  
planning, directing and motivating,

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Chapter 16 “ How Well Am I  
Doing? ” Financial Statement

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## Chapter 9 Analysis Solutions to Questions 16-1

Horizontal analysis examines how a particular item on a financial statement such as sales or cost of goods sold behaves over time.

Vertical analysis involves analysis of items on an income statement or balance sheet for a single period.

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Praise for Management Accounting

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