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Managerial Accounting: Making Decisions and Motivating Performance (Datar/Rajan)
Chapter 6 Activity-Based Costing and Activity-Based Management

Learning Objective 6-1

1) The costing system that broadly averages or spreads the cost of resources uniformly to cost objects when individual products or services use those resources in nonuniform ways is _____.

- A) direct costing
- B) service costing
- C) indirect costing
- D) variable-rate costing
- E) peanut-butter costing

Answer: E

Diff: 1 Page Ref: 213

LO: 6-1

EOC: E6-1

AACSB: Reflective Thinking Skills

Learning Outcome: MA-6: Describe activity-based costing and calculate the cost of a job using ABC concepts.

2) Peanut-butter costing _____.

- A) is not used to spread the cost of resources to cost objects
- B) spreads the cost of resources uniformly to cost objects
- C) spreads the revenues of resources to a single cost object
- D) failed to spread the cost of resources uniformly to cost objects
- E) does not average the cost of resources uniformly to cost objects

Answer: B

Diff: 1 Page Ref: 213

Managerial Accounting Decision Motivating Performance

Lingjun Ying



Managerial Accounting Decision Motivating Performance:

Managerial Accounting Decision Motivating Performance Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Managerial Accounting Decision Motivating Performance**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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