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4 Managerial Accounting, 10th Canadian Edition Exercise 2-1 (15 minutes) 1. Manufacturing overhead cost. 2. Administrative and marketing and selling costs. The rent would be allo-cated based on the amount of space in the building used by the admin-istrative (accounting, human resources) and marketing and selling activ-ities. 3. Direct labour cost. 4.

~~Cost Terms, Concepts, and Classifications~~

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Garrison Managerial Accounting 10th Canadian Edition Solutions Manual Solutions Manual, Chapter 1 3 Solutions to Questions 1-1 In contrast to financial accounting, ma-nagerial accounting: (1) focuses on the needs of managers rather than outsiders; (2) emphasizes decisions affecting the future rather than the fi-

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