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system should be used in situations where a homogeneous product is produced on a continuous basis in large quantities. 4-2 Job-order and processing costing are similar in the following ways: 1.

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Chapter 4-3 study objectives 1. Recognize the difference between traditional costing and activity-based costing. 2. Identify the steps in the development of an activity-based costing system. 3. Know how companies identify the activity cost pools used in activity-based costing. 4. Know how companies identify and use cost drivers in activity-based costing. 5.

Chapter 4-1

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