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Budgets, Direct-Cost Variances, and Management Control Objective 7.1
1) The master budget is: A) a flexible budget B) a static budget C)
developed at the end of the period D) based on the actual level of
output

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obtaining information for planning and control and performance
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Horngren Cost Acct Chapter 7 T/F 1. The master budget is one type of flexible budget. 2. A flexible budget is calculated at the end of the budget period. 3. Information regarding the causes of variances is provided when the master budget is compared... 4. A variance is the difference between the ...

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Cost accounting Horngren 15th ed. chapter 7 -9. Static/master budget Based on the level of output planned at the start of the budget period. Static-budget variance The difference between the actual result and the corresponding budgeted amount in the static budget. Favorable variance Has the effect, when considered in isolation,...

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