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Answer Key Cost Accounting 14th Edition 2-6 A cost driver is a variable, such as the level of activity or volume, that causally affects total costs over a given time span. A change in the cost driver results in a change in the level of total costs. For example, the number of vehicles assembled is a driver of the costs Page 2/8

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causally affects total costs over a given answer key cost accounting 14th edition answer cost accounting is the process of measuring analyzing and reporting financial and nonfinancial information related to the costs of acquiring or using resources in an organization for example calculating the cost

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predetermined. The predetermined overhead rate is the amount of manufacturing overhead that is estimated to be applied to each product or department depending on the cost system used (job order costing or process costing).

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