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Solutions Manual, Chapter 10 1 Chapter 10 Standard Costs and Variances Solutions to Questions 10-1 A quantity standard indicates how much of an input should be used to make a unit of output. A price standard indicates how much the input should cost. 10-2 Separating an overall variance into a price variance and a quantity variance provides

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new asset is purchased, then the book value of the old asset will be recorded as a \$1,000 loss.

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Exercise 10-5 (20 minutes)1. If

the labor spending variance is

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\$93 unfavorable, and the rate variance is \$87 favorable, then the efficiency variance must be \$180 unfavorable, because the rate and efficiency variances taken together always equal the spending variance.

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10 DETERMINING HOW COSTS
BEHAVE 1.

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service activity because it serves
decision makers by providing
information to help them make
better business decisions. 10.
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Chapter 10 Plant Assets, Natural Resources, and Intangibles

QUESTIONS 1. A plant asset is tangible; it is used in the production or sale of other assets or services; and it has a useful life longer than one accounting period. 2.

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11 Solution. Managerial
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Chapter 10 – 3 Relevant costs are
costs that are avoidable by
choosing another alternative. If a
variable cost differs between
alternatives in a decision, than it

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is relevant; however, it is not necessarily true that ALL variable costs are relevant.

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