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2 Introduction to Managerial Accounting, 7th edition their costs can be traced to the product only at great cost or inconvenience. c. Direct labor consists of labor costs that can be easily traced

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2 Introduction to Managerial Accounting, 7th edition 2-10 Manufacturing overhead may be un-derapplied for several reasons. Control over over-head spending may be poor. Or, some of the overh amount of the allocation base may be less than estimated at the beginning of the period. In this situation, the

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