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written consent of McGraw-Hill Education. 4 Managerial Accounting, 17th edition Chapter 1: Applying Excel (continued)  
The completed worksheet, with formulas displayed, is shown below.  
[Note: To display formulas in cells instead of their calculated amounts, consult Excel Help.]

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## Chapter 1

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Accounting Chapter 23: Relevant Costing for Managerial Decisions  
Chapter 24: Capital Budgeting and Investment Analysis Appendix  
A: Financial Statement Information A-1 Appendix B: Time Value  
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2 Managerial Accounting, 17th Edition costs are the costs that are incurred up to the split-off point. The split-off point is the point in the manufacturing process where joint products can be recognized as individual products. 13-14 Joint costs should not be allocated among joint products for decision-making purposes.

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Managerial Accounting, 17th Edition Exercise 8-3 (15 minutes)  
Quarter—Year 2 First Second Third ...

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(continued) The selling price of Job 408 has increased from  
\$2,905.00 to \$2,944.38. This occurs because the decrease in the  
total number of direct labor-hours in the Assembly Department  
increases the predetermined over-

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chapter master budgeting the foundational 15 the budgeted sales for

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july are computed as follows: unit sales 10,000 selling price per unit  
\$70 total sales \$700,

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