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variable costs
increased by 10%
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costs did not increase at all. By definition, total variable cost increases in proportion to activity whereas total fixed cost is constant. (In the real world, cost behavior may be messier.)

Chapter 1

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manufacturing company identifies its inventory in this section as Finished Goods inventory, rather than as Merchandise Inventory.

2-8 The schedule of cost of goods manufactured lists the manufacturing costs that have been incurred during the period.

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