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Chapter 9: Applying Excel (continued) a. The activity variance for revenue is \$1,600 U. This variance is the difference between the revenue under the planning budget and under the flexible budget. It is unfavorable because the actual activity is less than the budgeted activity and consequently revenue should be

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Exercise 2-1 (15 minutes) Cost Cost Object.
Direct Cost. Indirect Cost. The wages of
pediatric nurses; The pediatric department X.
Prescription drugs A particular patient X.
Heating the hospital The pediatric department
X. The salary of the head of pediatrics. The
pediatric department X

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examples in the text. □In Business□ boxed

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