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1) A well-designed activity-based costing system starts with
A. analyzing the activities performed to manufacture a product®, assigning manufacturing overhead costs for each activity cost pool to products
C. computing the activity-based overhead rateO. identifying the activity-cost pools
 "Generally accepted" in the phrase generally accepted accounting principles means that the principle
A. have been approved for use by the managements of business firms.
B. have been approved by the Internal Revenue ServiceC. have substantial authoritative support D. are proven theories of accounting
3) The income statement and balance sheet columns of Pine Company's worksheet reflects the following totals:
Income StatementBalance Sheet
Dr. Cr. Dr. Cr.
Tekal/\$58,000\$48,000\$34,000\$44,000
The net income (or loss) for the period is
A. not determinable8, \$10,000 lessC. \$10,000 incomeD. \$48,000 income
4) These are selected account balances on December 33, 2008.
Land (location of the corporation's office building)\$150,000
Land (held for future use)\$225,000
Corporate Office Building900,000
Inventory300,000
Equipment675,000
Office Furniture 150,000

Accumulated Depreciation450,000

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Dean A. Gratton

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Swarm, Evolutionary, and Memetic Computing Bijaya Ketan Panigrahi, Swagatam Das, Ponnuthurai Nagaratnam Suganthan, Subhransu Sekhar Dash, 2010-12-06 This LNCS volume contains the papers presented at the First Swarm Evolutionary and Memetic Computing Conference SEMCCO 2010 held during December 16 18 2010 at SRM University Chennai in India SEMCCO 2010 marked the beginning of a prestigious international conference series that aims at bringing together researchers from academia and industry to report and review the latest progress in the cutting edge research on swarm evolutionary and memetic computing to explore new application areas to design new bio inspired algorithms for solving specific hard optimization problems and finally to create awareness on these domains to a wider audience of practitioners SEMCCO 2010 received 225 paper submissions from 20 countries across the globe After a rigorous peer review process involving 610 reviews in total 90 fu length articles were accepted for oral presentation at the conference This corresponds to an acceptance rate of 40% and is intended for maintaining the high standards of the conference proceedings The papers included in this LNCS volume cover a wide range of topics in swarm evolutionary and memetic computing algorithms and their real world applications in problems selected from diverse domains of science and engineering

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