

**chapter 9: absorption/variable costing - csus** - chapter 9: absorption/variable costing 3 h 1 1  
horngren 13e absorption costing  $\hat{\text{c}}\hat{\text{c}}\hat{\text{c}}$  absorption costing is required for external financial reports  
and for tax reporting.

**chapter 6: the master budget - csus** - 3 learning objective 1: describe the master budget. . . the  
master budget is the initial budggpp pet prepared before the start of a period and

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