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A cost accountant would help determine the cost of the product and the costs of exporting versus distributing the product domestically. 4-11. Price discrimination is the practice of selling identical goods or services to different customers at different prices.

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Costs of goods sold and operating costs (excluding income taxes) Net income is operating income plus nonoperating revenues (such as interest revenue) minus nonoperating costs (such as interest cost) minus income taxes. Chapter 3 assumes nonoperating revenues and nonoperating costs are zero. Thus, Chapter 3 computes net income as:

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Solutions to Review Questions 2-1. Cost is a more general term that refers to a sacrifice of resources and may be either an opportunity cost or an outlay cost. ...
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