

Managerial Accounting

Chapter 12: Differential Analysis

Instructor:
Xiomara Vázquez-Guillén, Ph.D

Chapter 12: Differential Analysis: The Key to Decision Making

Learning Objectives:

1. Identify **relevant and irrelevant** costs and benefits in a decision situation.
2. Prepare an analysis showing whether a product line or other organizational segment should be **added or dropped**.
3. Prepare a **make or buy** analysis.
4. Prepare an analysis showing whether a **special order** should be accepted.
5. Determine the most profitable use of a **constrained resource**.
6. Determine the value of obtaining more of the constrained resource.

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Daniel F McAuley



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