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3. The cost of shipping units is likely to depend on the weight and volume of the units and the distance traveled, as well as on the number of units shipped. In addition, higher cost shipping might be necessary to meet a

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(a) Disagree. Managerial accounting is a field of accounting that provides economic and financial information for managers and other internal users. (b) Joe is incorrect. Managerial accounting applies to all types of businesses—service, merchandising, and manufacturing. 2.

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