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Edward J. Vanderbeck has been a professor of accounting for 30 years and Chair of the Department of Accountancy at Xavier University, Cincinnati, Ohio, for 22 years. Before retiring in 2008, Professor Vanderbeck specialized in teaching cost accounting to accounting majors and managerial accounting to undergraduate and MBA students.

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methods of operating, achieving control of costs, and determining selling prices. 2.

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- If actual results is more than flexible budget of cost than balances is favorable
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