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20. Components of Schedule of COGM Apple Examples Direct material Processors, chips, covers Direct labor Wages of production employees Factory overhead Factory heat, factory lighting Computation of cost of goods manufactured Computation (see Exhibit 1.16) ... FAP Chapter 18 SM ...

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Under Plan B, her total cost is \$500, computed as  $(\$0.20 \times 1,700) + (\$0.10 \times 1,600)$ . If her usage doubles, your sister's total cost remains fixed at \$80 under Plan A, but doubles to \$1,000 under Plan B.

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