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# Cima Official Learning System Fundamentals Of Financial Accounting Sixth Edition

**activity based costing topic gateway - cima** - activity based costing topic gateway series 3 activity based costing definition and concept 'an approach to the costing and monitoring of activities which involves tracing value analysis - norwood whittle - cima - cima official terminology: value analysis is "systematic interdisciplinary examination of factors affecting the cost of a product or service, in order to devise means of achieving the specified purpose

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