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on relevant costs-- those costs that differ among the various
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Accounting Managerial Accounting: The Cornerstone of Business Decision-Making Use the following information for Brief Exercises 11-19 through 11-21: Barnard Manufacturing earned operating income last year as shown in the following income statement: At the beginning of the year, the value of operating assets was \$2,700,000. At the end of the year, the value of operating assets was \$2,300,000.

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