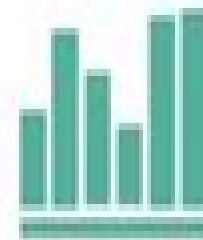
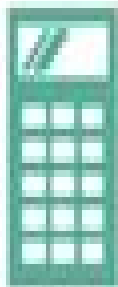


$$\text{Absorption Cost Formula} = \frac{(\text{Direct Labor Cost} + \text{Direct Material Cost} + \text{Variable Manufacturing Overhead Cost} + \text{Fixed Manufacturing Overhead})}{\text{No. of Units Produced}}$$



# Direct Full Absorption Cost Control

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