

# Connect Accounting Answers Chapter 11

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**Chapter 10**

Solutions Manual, Chapter 10 9 The Foundational 15 (continued) 7 The direct labor cost included in the planning budget is \$700,000 (= 25,000 units × 2 hours per unit × \$1400 per hour = \$700,000) 8, 9, 10, and 11 The direct labor cost included in the flexible budget (SH × SR = \$840,000),