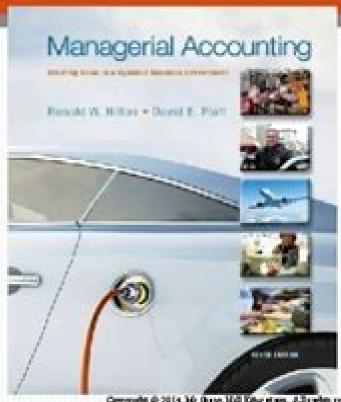
# Chapter 2



Basic Cost Management Concepts

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**Blocher** 

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