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components: direct labor. 4.

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496 Managerial Accounting, 11th Edition Exercise 9-4 (20 minutes) 1. Assuming that the direct labor workforce is adjusted each quarter, the direct labor budget would be: 1st Quarter 2nd Quarter 3rd Quarter 4th Quarter Year Units to be produced..... 8,000 6,500 7,000 7,500 29,000

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