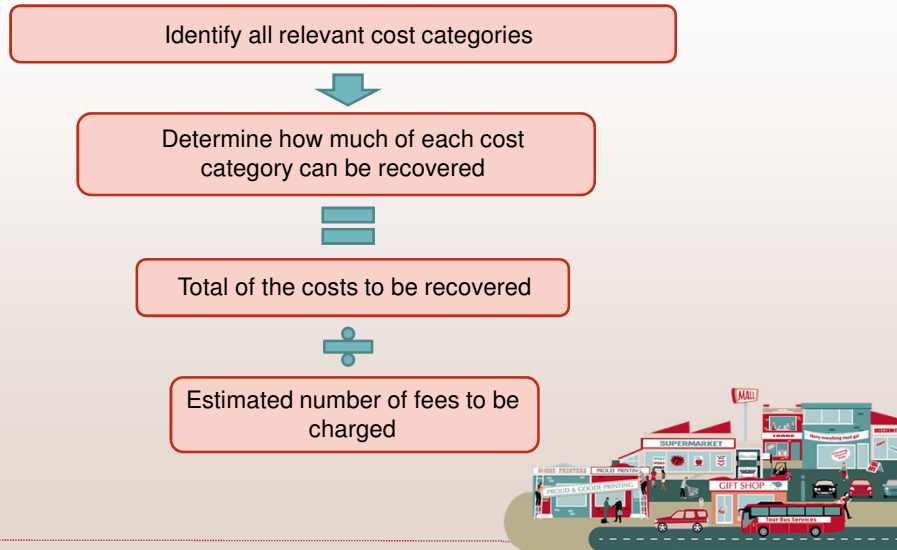


## Fully allocated approach



## Activity based costing

