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Solution 7-2 Continued below. Solution 7-2 Continued. The distortion in the unit cost of V1 is the greatest because V1 is both a low volume product and a small product relative to V2 and V3. V2 is overcosted in Company A because it is the high volume product, but undercosted in both companies B and D because it is a small product relative to V3.

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Chapter 7 Variable Costing: A Tool for Management Solutions to Questions 7-1 Absorption and variable costing differ in how they handle fixed manufacturing overhead. Under absorption costing, fixed manufacturing overhead is treated as a product cost and hence is an asset until products are sold. Under variable costing, fixed manufacturing overhead

### **Chapter 7**

Chapter 7-5 Preview of Chapter An important purpose of management accounting is to provide managers with relevant information for decision making. All companies must make product decisions - to cut prices to increase market share, to produce a higher priced product, to change their product mix, etc. Management frequently uses a decision-making

### **Chapter 7-1**

2 Introduction to Managerial Accounting, 7th edition their costs can be traced to the product only at

great cost or inconvenience. c. Direct labor consists of labor costs that can be easily traced to particular products.

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