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Solutions Manual, Chapter 10 3 Chapter 10: Applying Excel (continued) The completed worksheet, with formulas displayed, is shown below. Note: The formulas to compute whether a variance is Favorable or Unfavorable use the IF() function. For example, in cell C26, the formula is =IF(F22>F23,"U",IF(F22<F23,"F","")). This formula first checks whether

### Chapter 10

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Unit cost of V3:  $(40)(10) = \$400$  for overhead. Add \$600 for DM and DL and the traditional unit cost of V2 is \$1,000. 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.

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