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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

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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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