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(Continued) Factors that could lead to a
conclusion of no significant ownership,
when ownership in above 20percent
include: (1) The investee opposes the
investor's acquisition of its stock; (2) The

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investor and investee sign an agreement under which the investor surrenders significant shareholder rights; (3) The investor's ownership share ...

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price of Job 407 has dropped from \$4,348.75 to \$4,112.50 because the fixed manufacturing overhead in the Milling Department de-creased from \$390,000 to \$300,000. This reduced the predetermined overhead rate in the Milling Department from \$8.50 per machine-hour to

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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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