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Explanations for a change in estimate, change in principle, and change in entity are communicated in a written letter. CA 22-7 (Time 20–30 minutes) Purpose—to provide the student with an opportunity to explain the ethical issues related to changes in estimates. 22-53 SOLUTIONS TO CONCEPTS FOR ANALYSIS CA 22-1 (a) 1.

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SOLUTIONS TO EXERCISES EXERCISE 22-1 (a) The determination as to whether a cost is variable, fixed, or mixed can be made by comparing the cost in total and on a per-unit basis at two different levels of production. Variable Costs Fixed Costs Mixed Costs Vary in total but remain constant on a per-unit basis.

CHAPTER 22

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