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17-7 True. The flexible budget analysis takes the standard costs as a norm. The same can bedone in a process costing environment. In fact, process costing systems use flexible budgets tocalculate and explain the difference between planning and realization17-1 Cost Accounting: A Managerial EmphasisCharles T. Horngren - Srikant M. Datar - Madhav V. Rajanglobal edition, fifteenth edition (2015)17-8 Yes.

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