

# **Chapter 5**

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## **Cost Behavior and Cost-Volume-Profit Analysis**

### **QUESTIONS**

1. A variable cost is one that varies proportionately with the volume of activity. For example, direct materials and direct labor (when the workers are paid for completed units) are treated as variable costs with respect to the number of units produced.

# Managerial Accounting Sixth Edition Answers

**Cassandra R. Henson**

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