# Chapter 9

9.17

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Answer = B

9.18 The material is in regular use and if used will have to be replaced at a cost of £1950 (600 × £3.25). The cash flow consequences are £1950.

Answer = D

9.19 The shadow price is the opportunity cost or contribution per unit of a scarce resource.

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Answer = D

9.20 Assuming that fixed costs will remain unchanged whether or not the company makes or buys the components the relevant cost of manufacture will be the variable cost. Under these circumstances the company should only purchase components

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Scott C. Dulebohn

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