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Chapter 6

Cost Behavior

Quick Check

Answers:

QC-1. a
QC-2. c

QC-3. d
QC-4. b

QC-5. a
QC-6. b

QC-7. d
QC-8. c

QC-9. a
QC-10. c

Short Exercises

(5-10 min.) S 6-1

Cost A is a variable cost. Total costs increase and the per unit costs remain constant as the volume increases.
Cost B is a fixed cost. Total costs stay the same and the per unit costs decrease as the volume increases.
Cost C is a mixed cost. Total costs are not constant and the per unit costs are not constant as the volume increases.

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