S. Broungroot on production equipment

Discussion: A, C, and D are product costs, salaries within saffing & administrative costs are period costs.

- 4. Last reports 30,300 units of a product were transfertured, and the total cost per unit was \$60. At this least of production the variable cost is \$50 per unit and the feast cost is \$50 per unit. If \$5,500 units are transfertured the least transfer, and the costs remain willing the units.
 - A. Total variable cost will remain unchanged.
 - B. Friend costs will increase in total
 - C. Variable cost per unit will recrease
 - St. Trained count part pools with above town

Discussions. Numbershally, the unchanging functions is \$100 * \$10,000 - \$1000,000. The case for \$10,000 units - \$10,000 units * \$100 variable cost = functions of \$3000,000 - \$1010,000 - \$1000,000 - \$6010,000. The total cost per unit is \$6010,000 / \$0,000 units - \$100.00 units - \$100.000 units and the production increases, functions PER UNIT decrease because the spread cost is spread over more units, or total cost per unit will decrease.

3. The following costs were incurred in September:

Direct materials 500,000 Direct table: 21,000 Manufacturing menthod 17,000 Setting materials 18,000

Priority constr. Murring this requests totaled

- ALC: U.S. THE CONTRACTOR
- B. STATEMENT
- C. Section 1
- Dis. SAMOLEMEN

Discussion Prints conto as direct false and direct replicit conto.

 ABC Conjugation with its product for SSW, 70 per unit. In 2015 the company had total sales in units of 6,000. The total costs were the following:

Variable cont of uples
Facilities and of uples
Variable setting & administration costs
Variable setting & administration costs
Variable setting & administration costs

What is the last estimate of the total contribution margin?

- A. 54.600
- Mr. STREET, MARKET
- CO. TANK DISC. MICHIGAN

Discussion. Type Contribution Margin - Total Sales - Type Hardeller Costs, Total Sales - 295.76 * 6000 - 2174200. Type Hardeller Costs - 457,800 - 206,500 - 566,800. Contribution Margin - 2175,200 - 566,800 - 607,800

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