

29 A business provides the following data for the year.

budgeted output (units)	10 000
actual output (units)	8 000
	\$
budgeted fixed production costs	1 200 000
budgeted variable production costs	800 000
budgeted fixed selling overhead	600 000

What is the absorption cost per unit used for stocktaking?

- A** \$200 **B** \$250 **C** \$260 **D** \$325

30 A business has the following budgeted and actual results for a period.

	\$
budgeted fixed overheads	354 000
budgeted number of units	118 000
actual fixed overheads	360 000
under absorption of overheads	3 000

The fixed overheads are absorbed per unit.

What is the actual level of activity in units?

- A** 118 000 **B** 119 000 **C** 120 000 **D** 121 000