

28 A business provides the following information about a product.

	\$
variable cost per unit	16
selling price per unit	30
total fixed costs	35 000
budgeted profit	95 000

How many units should it produce to achieve the budgeted profit?

- A** 4286 **B** 4334 **C** 6786 **D** 9286

29 The following information is available for a manufacturing company for June 2014.

budgeted overheads	\$108 000
actual overheads	\$112 000
budgeted labour hours	24 000
actual labour hours	23 000

What is the over or under absorption of overheads for June 2014?

- A** \$4000 over absorbed
B \$4000 under absorbed
C \$8500 over absorbed
D \$8500 under absorbed

30 A business provides the following information for July.

	\$
budgeted bank overdraft at 1 July	12 000
total receipts banked	250 000
total cheque payments	195 000
depreciation of non-current assets	20 000

What is the budgeted bank balance at 31 July?