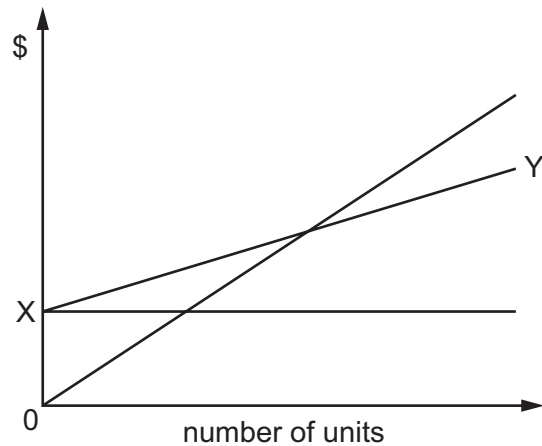


23 The diagram shows a break-even chart.



What is indicated by the line XY?

- A** total costs
- B** total fixed costs
- C** total sales
- D** total variable costs

24 The following figures are given for a factory's overheads and machine hours worked.

	machine hours	total overhead costs	overhead absorption rate
budgeted	122 000	\$268 400	\$2.20
actual	116 000	\$261 000	\$2.25

What was the under or over absorption of overhead for the quarter?

- A** \$5800 over absorbed
- B** \$5800 under absorbed
- C** \$7400 over absorbed
- D** \$7400 under absorbed

25 Which costing method is used to calculate a break-even point?

- A** absorption
- B** batch
- C** marginal
- D** unit