

**28** A business provides the following information for a month.

actual direct labour hours worked	8000
actual overhead expenditure	\$88 000
budgeted direct labour hours	7500
budgeted overhead expenditure	\$90 000

What is the amount of the overhead over/under recovery?

- A** \$2000 over-recovered
- B** \$2000 under-recovered
- C** \$8000 over-recovered
- D** \$8000 under-recovered

**29** Which graph shows the fixed cost per unit produced in a manufacturing process?

