29 A company has the following budgeted information per unit.

	$
selling price	25
variable costs	10

Fixed costs are $72 000.

What is the increase in break-even sales if fixed costs increase by $33\frac{1}{3}$%?

A $38 400 **B** $40 000 **C** $53 333 **D** $60 000

30 Which statements about cost–volume–profit analysis are correct?

1 Fixed costs remain constant for a range of activity.

2 Profits are calculated on an absorption costing basis.

3 Sales revenue increases in direct proportion to output.

4 There is only one product or there is a constant sale mix.

A 1, 2, 3 and 4

B 1 and 2 only

C 1, 3 and 4 only

D 2, 3 and 4 only