

**25** A business provides the following financial information.

	\$ per unit
selling price	41
direct materials	5
direct labour	8
variable overhead	3
fixed overhead	4
profit	21

What is the marginal cost per unit?

- A** \$13                      **B** \$16                      **C** \$20                      **D** \$25

**26** Which factor will determine the optimum production plan in a limited resource situation?

- A** maximum contribution per unit of limited resource  
**B** maximum contribution per unit of production  
**C** maximum profit per unit of limited resource  
**D** maximum profit per unit of production

**27** A company manufactures two products.

per unit	product X \$	product Y \$
selling price	20	30
direct labour	10	20
direct materials	4	2

Total fixed costs are \$54 000.

Only 3000 units of Y can be made and sold.

How many units of product X must be made and sold to break even?

- A** 4000                      **B** 4500                      **C** 5000                      **D** 9000