

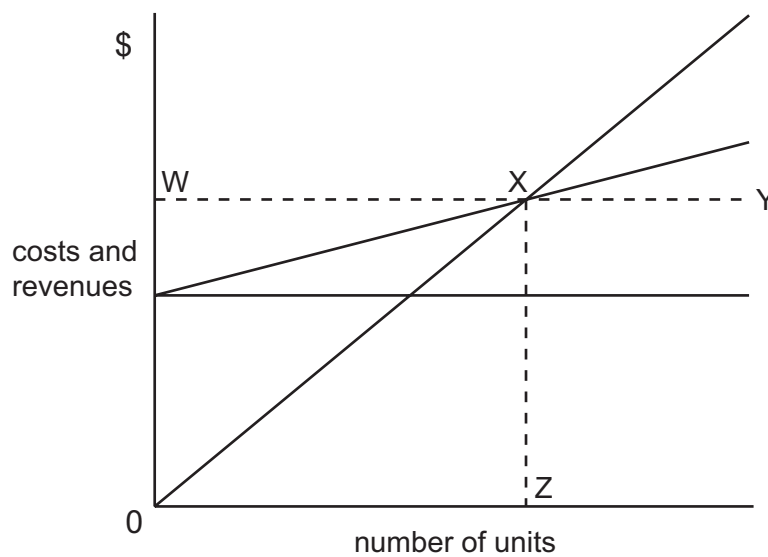
26 The following information relates to a product.

	\$
fixed costs	72 000
desired profit	30 000
selling price per unit	10
variable cost per unit	4

How many units must be produced and sold to cover fixed costs and make the desired profit?

- A 12 000 units
- B 17 000 units
- C 18 000 units
- D 25 500 units

27 The diagram shows a break-even chart.



Which line represents the margin of safety?

- A WX
- B WY
- C XY
- D XZ