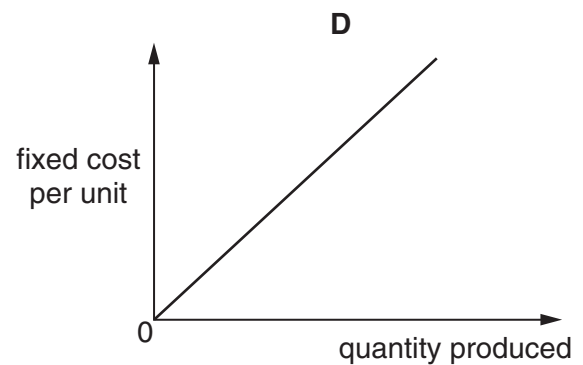
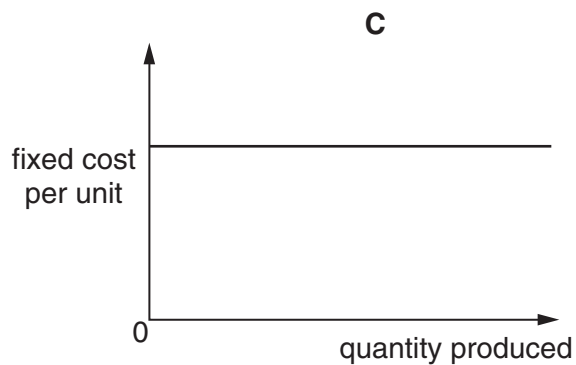
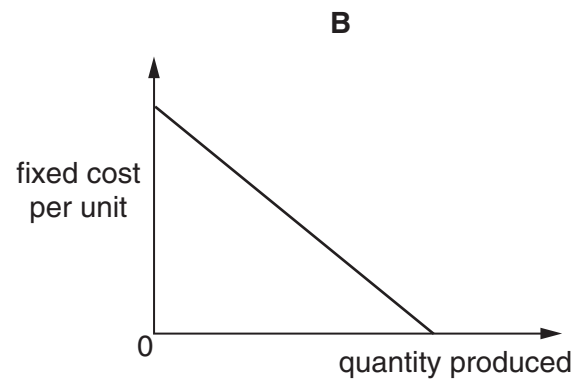
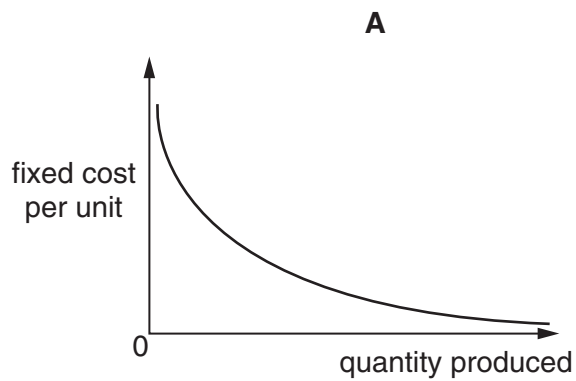


29 Which graph shows the fixed cost per unit produced in a manufacturing process?



30 A department undertakes a one-off process manufacturing calculators. At the end of the month, the production is 1000 units, of which 200 units are complete and 800 units are 25% complete.

production costs	\$
direct costs	60 000
indirect costs	30 000
departmental overheads	10 000

Sales of waste realise \$4000.

What is the cost per unit?

- A** \$215 **B** \$240 **C** \$250 **D** \$480