

- 29** A department makes radios. The production at the end of the month was 1000 units, of which 600 units were completed and 400 units were 50% complete.

production costs	\$
materials	60 000
labour	30 000
departmental overheads	10 000

What is the cost per unit?

- A** \$100      **B** \$112      **C** \$125      **D** \$150
- 30** A company makes 500 units and sells these units at \$50 each. The direct materials cost \$7500, direct labour costs \$2500 and fixed overheads are \$8400.

How much profit will be made if the company increases the number of units made and sold to 600 without changing the selling price?

- A** \$7920      **B** \$9600      **C** \$10 100      **D** \$11 600