

**29** The details of a planned college course are as follows:

	\$
course fee per student	100
variable course cost per student	20
total fixed costs of the course	480

The budgeted number of students is 10. However, if a lower fee is charged, 20 students are likely to take the course.

How much should the course fee of \$100 be reduced by to earn the same total profit from 10 students as from 20 students?

- A** \$16                      **B** \$24                      **C** \$40                      **D** \$50

**30** Which statement applies for cost–volume–profit analysis?

- A** fixed costs per unit stay the same over a period  
**B** inventory levels change over a period  
**C** selling price per unit stays the same over a period  
**D** variable costs per unit change over a period