

**28** The actual output for a business is lower than that forecast.

Which costs would normally still be the same as forecast?

- 1 fixed cost per unit
- 2 total fixed cost
- 3 total variable cost
- 4 variable cost per unit

**A** 1 and 2      **B** 2 and 3      **C** 2 and 4      **D** 3 and 4

**29** A manufacturer produces a single product. The following information is available.

	\$
selling price per unit	14
variable costs per unit	8
fixed costs per annum	96 000

There are plans to reduce the selling price by \$3 per unit and to reduce variable costs by \$1 per unit. Fixed costs will remain unchanged.

What will be the new break-even point?

- A** 9600 units  
**B** 12 000 units  
**C** 24 000 units  
**D** 48 000 units

**30** A company has recently introduced a system of budgetary control.

Workers have given the following reasons for failing to achieve the budget targets.

- 1 'We need more training.'
- 2 'The budget is unrealistic.'
- 3 'The budget needs to be changed to reflect actual conditions.'

Which reasons should be considered when evaluating a worker's performance?