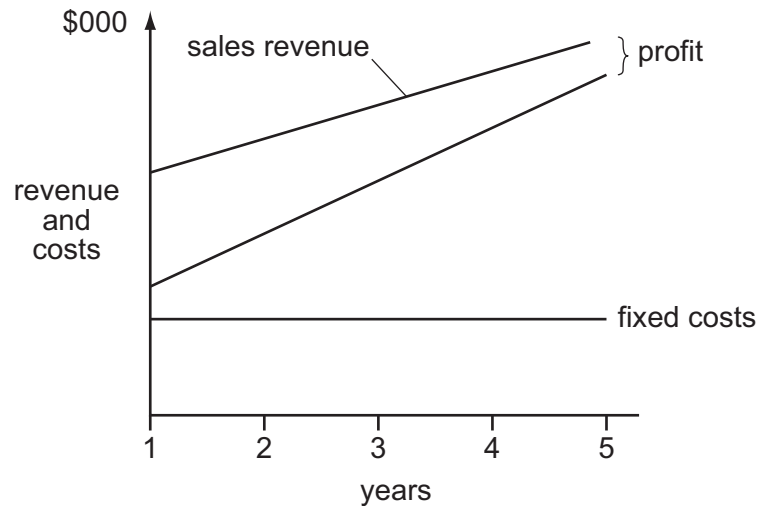


28 What does the diagram show about costs?



- A Fixed costs are increasing.
- B Total costs as a percentage of sales are decreasing.
- C Variable costs per unit are decreasing.
- D Variable costs per unit are increasing.

29 A DVD has a selling price of \$10.

cost per DVD	\$
direct materials	1.20
direct labour	0.80
factory overhead (fixed)	1.50
royalty payment	1.00
administration overhead (fixed)	0.60

What is the contribution per DVD?

- A \$4.90
- B \$5.90
- C \$7.00
- D \$8.00