29 The following information relates to a manufacturing business.

production for the period	2400 units
closing inventory	400 units
	$
direct material costs	12 000
direct labour costs	6 000
factory fixed expenses	4 080

There was **no** opening inventory.

Closing inventory is valued using marginal costing.

What is the marginal cost per unit of the finished goods?

A $7.50 **B** $9.00 **C** $9.20 **D** $11.04

30 Which statement reflects how cost–volume–profit (CVP) analysis can help with management decision-making?

A separating out fixed and variable elements of cost

B setting short-term prices

C understanding changes in the business environment

D understanding changes in the product mix