

29 A company manufactures a product.

Information for the last two years is as follows:

	year 1 \$	year 2 \$
variable unit costs	6.00	7.00
fixed overheads per annum	24 000	25 200
unit sales price	10.00	10.00

In both years, production has been at break-even level.

What is the increase in production in year 2 compared with year 1?

	increase in production
<b>A</b>	2400 units
<b>B</b>	3600 units
<b>C</b>	6000 units
<b>D</b>	8400 units

30 The table shows figures for a week's production.

expected production	10 000 units
expected production overhead	\$50 000
actual production overhead	\$60 000
under-absorption of overhead	\$5 000

What is the actual amount of production in the week?

**A** 9000 units      **B** 9167 units      **C** 11 000 units      **D** 13 000 units