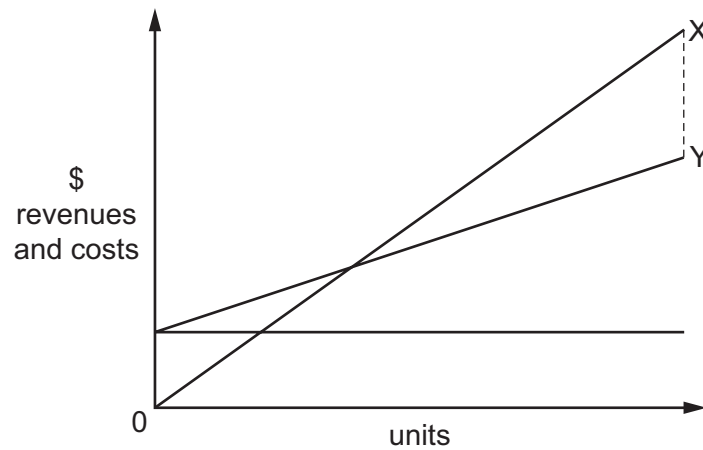


25 What does the line between points X and Y on the break-even chart represent?



- A** total costs
- B** total gross profit
- C** total profit for the year
- D** total variable costs

26 Extracts from the costing records of a builder who has completed two houses are shown.

	\$
building inspection fees	2 000
land (four plots)	100 000
labour	160 000
materials used	40 000

What is the cost of completing one house?

- A** \$125 000 **B** \$126 000 **C** \$127 000 **D** \$151 000

27 Which item needs to be increased to make a break-even point fall?

- A** budgeted sales
- B** fixed costs
- C** marginal costs
- D** selling prices