

**19** The following information is available for the year ended 31 December 2017.

	\$000
revenue	640
cost of sales	350
machinery at net book value	120
land and buildings at net book value	90
motor vehicles at net book value	20
current assets	50
equity	210

What was the non-current assets turnover?

- A** 1.26 times
- B** 2.29 times
- C** 2.78 times
- D** 3.05 times

**20** A baker receives one order for 350 loaves of bread.

Which costing method will the baker use?

- A** absorption costing
- B** batch costing
- C** job costing
- D** unit costing

**21** A business pays a salesman a basic salary, plus commission based on how much he sells.

Which type of cost is the salesman's total earnings?

- A** fixed
- B** semi-variable
- C** stepped
- D** variable