

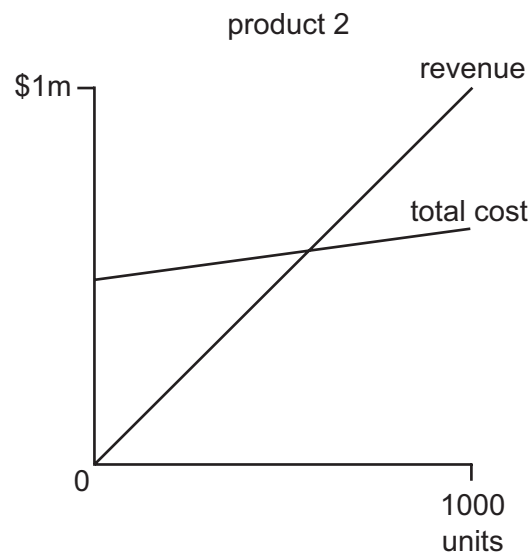
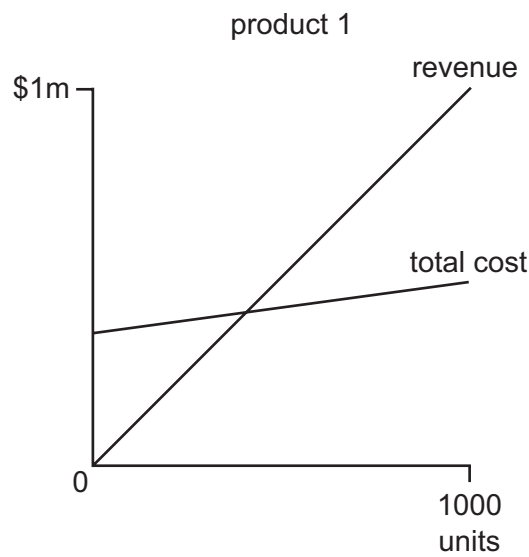
26 The following information is provided by a company for a month.

actual direct labour hours worked	4500
budgeted direct labour hours	5000
budgeted overhead expenditure	\$80 000
overheads under-recovered	\$12 000

What is the amount of the actual overhead expenditure?

- A** \$60 000 **B** \$68 000 **C** \$72 000 **D** \$84 000

27 What do the break-even charts show regarding the profitability of and risk attaching to products 1 and 2?



	profitability	risk
A	1 is greater	1 is greater
B	1 is greater	1 is less
C	2 is greater	2 is greater
D	2 is greater	2 is less