

- 29** A trader received an order for 1000 shirts, 500 units printed in red and 500 units in blue. The printing machine had to be set up two times. The relevant cost information is shown.

variable costs per unit	\$20
factory overhead	200% of unit variable cost
machine setup per batch	\$1000

What is the unit cost of this order?

- A** \$60 **B** \$61 **C** \$62 **D** \$66

- 30** A business started on 1 January 2014. The following balances are available at 31 December 2014.

	\$
total sales	150 000
cash purchases	72 000
cash expenses	32 000
depreciation	4 000
trade receivables	18 000

What is the cash surplus for the year?

- A** \$24 000 **B** \$28 000 **C** \$42 000 **D** \$46 000