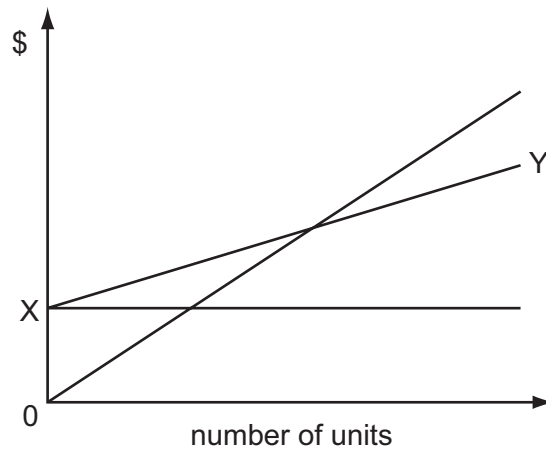


29 The diagram shows a break-even chart.



What is indicated by the line XY?

- A** total costs
- B** total fixed costs
- C** total sales
- D** total variable costs

30 On 1 January 2009 a business had prepaid rent of \$50. During 2009, three rent payments were made of \$250 each. On 31 December 2009, the business still owes \$200 rent on account for 2009.

The business owner has charged the rent payments made during 2009 in his income (profit and loss) account.

What is the effect on net profit?

- A** \$200 too high
- B** \$200 too low
- C** \$250 too high
- D** \$250 too low