

30 In January, a business had opening stocks of 25 200 units and closing stocks of 28 200 units.

The profit calculated on marginal costing principles was \$100 800 and that calculated on absorption costing principles was \$120 300.

What was the fixed overhead absorption rate per unit?

- A** \$4.00 **B** \$4.27 **C** \$6.17 **D** \$6.50