**24** The following information is provided about one unit of a product.

| | $ |
|---|---|
| selling price | 100 |
| contribution | 40 |
| profit | 10 |

The selling price is expected to increase by $10. Costs are expected to remain unchanged.

What will be the change in the contribution to sales ratio?

**A** 3.64% decrease

**B** 3.64% increase

**C** 5.45% decrease

**D** 5.45% increase

**25** The following information is available.

| | $ |
|---|---|
| unit selling price | 36 |
| direct cost per unit | 18 |
| selling commission per unit | 2 |
| total fixed costs | 180 000 |
| total units manufactured and sold | 18 000 |

What was the margin of safety?

**A** 37.50% **B** 44.44% **C** 55.56% **D** 62.50%

**26** How is break-even revenue calculated?

**A** (total fixed costs + total variable costs) divided by contribution per unit

**B** (total fixed costs + total variable costs) divided by contribution to sales ratio

**C** total fixed costs divided by contribution per unit

**D** total fixed costs divided by contribution to sales ratio