

**29** A company's profits using marginal costing and absorption costing principles were identical.

Which statement is true about the company's production units?

- A** they were greater than break-even units
- B** they were greater than the sales units
- C** they were the same as the break-even units
- D** they were the same as the sales units

**30** Which statement is **not** a reason why a business prepares budgets?

- A** to ensure coordination of the business activities
- B** to identify potential problems in the future
- C** to identify the responsibilities of managers
- D** to prepare the financial statements for the year