

30 A business has the following budgeted and actual results for a period.

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budgeted fixed overheads	354 000
actual fixed overheads	360 000
under absorption of overheads	3 000

The fixed overheads are absorbed per unit.

The budgeted number of units was 118 000.

What is the actual level of activity in units?

- A** 118 000 **B** 119 000 **C** 120 000 **D** 121 000