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Chapter 8 1. $34000/2000=17$ $17 \times 1800=30600$ 2. 18 000 FC stays the same in flexible and variable cost 3. $SR = 125\ 000/5000=25$ $25 \times 6000=150\ 000$ VC $75000/5000=15$ $15 \times 6000=90\ 000$ CM $50\ 000/5000=10$ $10 \times 6000=60\ 000$ FC 30000 Net Income=30 000 Chapter 9 2. definition of a cost center 3. everything else would not improve a firm's return on investment 4. other responses are true 5.

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