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Chapter 6

Cost Behavior

Quick Check

Answers:

QC-1, a QC-3, d QC-5, a QC-7, d QC-2, c QC-4, b QC-6, b QC-8, c

Short Exercises

(5-10 min.) S 6-1

QC-9, a.

QC-10. a

Cost A is a variable cost. Total costs increase and the per unit costs remain constant as the volume increases.

Cost B is a fixed cost. Total costs stay the same and the per unit costs decrease as the volume increases.

Cost C is a mixed cost. Total costs are not constant and the per unit costs are not constant as the volume increases.

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JR Anderson

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