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Total cost at the 8,000-unit level of activity \$14,000 Less fixed costs 6,000 Variable costs at the 8,000-unit level of activity \$8,000. \$1 per unit. Observe from the scattergraph that if the company used the high-low method to determine the slope of the line, the line would be

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Cost management is most effective when it integrates and coordinates activities across all companies in the supply chain as well as across all functions in an individual company's value chain. Attempts are made to restructure all cost areas to be more cost-effective. 1-6 ?Management deals only with costs.?

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