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2-4. a. Variable cost: The variable cost per unit is constant, but total variable cost changes in direct proportion to changes in volume. b. Fixed cost: The total fixed cost is constant

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Exercise 1-11 (continued) 2.

The high-low estimates and
cost formula are computed as

follows: Units Shipped

Shipping Expense High

activity level (June)

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Thinking (30 minutes) 1. The scattergraph of direct labor cost versus the number of units ...

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