

Answer Key

1) B

When the volume increases, the total cost of Product A increases; as such, the cost of Product A is a variable cost. The fixed cost per unit of Product B decreases when volume increases; as such, the cost of Product B is a fixed cost.

2) A

Net income = Sales revenue - Variable cost - Fixed cost

Before the price change:

Quick Change: Net income = $(5,000 \times \$20 \text{ per unit}) - \$0 - \$40,000 = \$60,000$

Fast Change: Net income = $(5,000 \times \$20 \text{ per unit}) - (5,000 \times \$8 \text{ per unit}) - \$0 = \$60,000$

After the price change:

Quick Change: Net income = $(6,000 \times \$18 \text{ per unit}) - \$0 - \$40,000 = \$68,000$

Fast Change: Net income = $(4,000 \times \$20 \text{ per unit}) - (4,000 \times \$8 \text{ per unit}) - \$0 = \$48,000$

3) B

When sales change, the amount of the corresponding change in net income is directly influenced by the company's cost structure. The more fixed cost, the greater the fluctuation in net income. Since Company A's net income is substantially higher than Company B's when both companies experience an equal increase in sales, Company A has a fixed cost structure while Company B has a variable cost structure.

4) A

Contribution margin = Revenues - Variable expenses

Contribution margin = $\$269,000 - (\$91,000 + \$36,000) = \$141,000$

Answer Key To Act 0861d

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