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a. Variable costs can be represented by a straight line where costs are the same for each data point. b. Fixed costs can be represented by a straight line starting at the origin and continuing through each data point. c. Fixed costs are zero when production is equal to zero. d. Variable costs are zero when production is equal to zero. e.

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Question 1: What are the two main objectives of cost accounting, which cannot be attained with the data produced by general accounting? - prepare a budget, i.e. a forecast of sales per profit center, and a plan of costs per cost center. - calculate costs per unit. (we can add :

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