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10-17 (15 min.) Identifying variable-, fixed-, and mixed-cost functions. 1. See Solution Exhibit 10-17. 2. Contract 1: y = \$50 Contract 2: y = \$1X where X is the number of miles traveled in the day. 3. Contract Cost Function 1 2 3 Fixed Mixed Variable SOLUTION EXHIBIT 10-17.

## **CHAPTER 10 DETERMINING HOW COSTS BEHAVE 10-1 10-2**

Solutions Manual, Chapter 10 7 The Foundational 15 1. The raw materials cost included in the planning budget is \$1,000,000 (= 25,000 pounds  $\times$  5 pounds per unit  $\times$  \$8.00 per pound = \$1,000,000). 2, 3, and 4. The raw materials cost included in the flexible budget (SQ  $\times$  SP = \$1,200,000), the materials price variance (\$80,000 F), and the materials

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# **CHAPTER 10**

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