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Variable cost: The variable cost per unit is constant, but total variable cost changes in direct proportion to

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changes in volume. b.  
Fixed cost: The total fixed cost is constant within the relevant range. The average fixed

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True / False Questions

1. Selling costs can be either direct or indirect costs. True False 2. A



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direct cost is a cost that cannot be easily traced to the particular cost object under consideration. True  
False 3. Property taxes and insurance premiums paid on a factory building are examples of period costs.

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