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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:  $y = \$30 + \$0.20X$  ...

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

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.

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one activity (or cost pool) in a department, the two methods lead to the same outcome. The two methods differ if there are more activities in one department or when different departments have the same activity.

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