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DeLeon Inc. is preparing its annual budgets for the year ending December 31, 2020. Accounting assistants furnish the data shown below. Product JB 50 Product JB 60 Sales budget: Anticipated volume in units Unit selling price 404,200 \$21 201,400 \$28 Production budget: Desired ending finished goods units 29,100 31,200 16,800 14,600 Beginning finished goods units Direct materials budget: Direct ...

### **Solved: DeLeon Inc. Is Preparing Its Annual Budgets For Th ...**

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1. Variations in the level of a single activity (the cost driver) explain the variations in the related total costs. 2. Cost behavior is approximated by a linear cost function within the relevant range. Relevant range is the range of the activity in which there is a relationship between total cost and the level of activity.

