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Behavior Patterns An activity base (also called a cost driver) is a
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Variable cost: The variable cost per unit is constant, but total variable cost changes in direct proportion to changes in volume. b.
Fixed cost: The total fixed cost is constant within the relevant range.
The average fixed

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Life of the project = 10 years Annual net cash inflow = \$4,000
Salvage Value = \$0 Required rate of return = 16% Item Years
Amount of cash flow 16% factor Present Value of Cash flow
Annual net cash flow 1 to 10 \$4,000 4.833 \$19,332 Intial
Investment Now \$15,000 1 ...

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