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Noreen, Brewer 2 Managerial Accounting, 15th edition 2-4 a. 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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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 Initial Investment Now \$15,000 1 ...

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