

An important application of regression analysis in accounting is in the estimation of cost. By collecting data on volume and cost and using the least squares method to develop an estimated regression equation relating volume and cost, an accountant can estimate the cost associated with a particular manufacturing volume. Consider the following sample of production volumes and total cost data for a manufacturing operation.

Production Volume (units)	Total Cost (\$)
400	5,000
450	6,000
500	6,400
600	7,000
700	7,400
750	8,000

- a. Use these data to develop an estimated regression equation that could be used to predict the total cost for a given production volume. Do not round intermediate calculations.

b.

Compute  $b_0$  and  $b_1$  (to 3 decimal). Do not round intermediate calculations.



Complete the estimated regression equation (to 1 decimal). Do not round intermediate calculations.

$$\hat{y} = \boxed{\phantom{000}} + \boxed{\phantom{000}} x$$

- b. What is the variable cost per unit produced (to 2 decimal)? Do not round intermediate calculations.

- c. Compute the coefficient of determination (to 3 decimal). Do not round intermediate calculations. Note: Report  $r^2$  between 0 and 1.

$$r^2 = \boxed{\phantom{000}}$$



# Macroeconomics Chapters 1-9 Only Fragment

**Shasha Hu**

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