



HIGH TECH SA¹

Scatter Graph + High-Low method + Regression Analysis

The High Tech SA produces various types of high tech equipments.

The television department exhibits the following production expenses for the past year:

Month	Units	Cost
Jan	120	107 500
Feb	140	115 700
Mar	135	125 400
Apr	180	150 000
May	175	138 000
Jun	150	125 000
Jul	145	120 600
Aug	125	110 400
Sep	135	111 140
Oct	130	114 200
Nov	140	118 400
Dec	145	121 000

Analyse the cost behaviour applying the following methods:

- Scatter graph
- High-low
- Regression analysis

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