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Variable costs are costs that change as the quantity of the good or service that a business produces changes. Variable costs are the sum of marginal costs over all units produced. They can also be considered normal costs. Fixed costs and variable costs make up the two components of total cost. Direct costs, however, are costs that can easily be associated with a particular cost object.

Variable cost - Wikipedia

The term semi-variable cost (also referred to as semi-fixed cost) is often used to project financial performance at various scales of production, where it is an expense which contains both a fixed-cost component and a variable-cost component. It is related to the scale of production within the business where there is a fixed cost which remains constant across all scales of production whilst ...

Semi-variable cost - Wikipedia

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