Examine the following and place check marks beside the five true assumptions regarding cost/volume/profit analysis:

- Costs can be segregated into fixed and variable portions.
  - Multiple-product firms tie sales commissions to contribution margins rather than the sales price.
  - Multiple-product firms meet the expected product mix ratios.
  - Gross margins will change as costs increase under "cost plus" agreements.
  - Linearity of costs is preserved over a relevant range.
  - It is impossible to increase profits without also increasing gross margin.
  - Per unit fixed costs will not change with volume.
  - Inventory is constant, with the number of units produced equaling the number of units sold.
  - The contribution margin can be determined by subtracting per unit fixed costs from per unit sales.
  - Revenues are constant per unit.