

The following statements have been made in relation to the concepts outlined in throughput accounting:

- (i) Inventory levels should be kept to a minimum
- (ii) All machines within a factory should be 100% efficient, with no idle time

**Which of the above statements is/are correct?**

- A. (i) only
- B. (ii) only
- C. Both (i) and (ii)
- D. Neither (i) nor (ii)