

Date
24.06.2022

Chapters 5th.

Q. No. 24

* (Requirement . I).

$$\text{Variable expenses} = 40 \times 70\% \Rightarrow 40 \times \frac{70}{100}$$

$$\text{Variable expenses} = 28 \text{ per unit}$$

* Requirement: (ii).

$$\frac{\text{Break even point (Units)}}{\text{Fixed cost}} = \frac{\text{Price - Variable cost}}{}$$

$$\text{BEP (Units)} = \frac{180,000}{40 - 28} = \frac{180,000}{12}$$

$$\text{BEP (Units)} = 15,000 \text{ Units.}$$

Now

$$\text{BEP (in Dollars)} = 15,000 \times 40$$

$$\text{BEP (in dollars)} = \$6,00,000$$

* Requirement: (iii).

$$\frac{\text{Target Sale (Units)}}{\text{Price - Variable cost}} = \frac{\text{Fixed cost} + \text{Target Profit}}{}$$

$$\frac{\text{Target Sale (Units)}}{40 - 28} = \frac{180,000 + 60,000}{}$$

$$\text{Target Sale (in Units)} = 20,000 \text{ Units.}$$

Managerial Accounting 6e Chap 5 Solutions

Puja Mehta

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Management Accounting Professor Carsten Berkau,2020-04-20 Management Accounting is written for students in international Business Management study programs It covers the widely applied syllabus of Cost Accounting and Management Accounting at universities on bachelor s and master s level The book is based on more than 20 years academic teaching experience in Germany and at international universities in South Africa Malaysia China the Netherlands and South Korea In this text book the application of methods and instruments comes first Management Accounting follows a case study based approach All cases are taken from previous exam papers and explained in detail The text book starts with a case study of a manufacturing company and compares Financial Accounting to Management Accounting It covers two point of views 1 a General Management view with aspects of business planning cost volume profit analysis degree of operating leverage mergers and cross border acquisitions and risk valuation 2 a Cost Accounting view with Management Accounting systems flexible budgeting cost allocations performance measurement and monitoring reporting calculation manufacturing accounting job order and process costing activity based costing and multi level contribution margin Accounting On the UVK website numerous exam tasks and complete solutions thereto are available in English *Accounting: An Introduction, 6/E* Peter Atrill,Eddie McLaney,David Harvey,2014-08-28 Accounting an introduction by Atrill provides a clear and approachable introduction to accounting and finance for those seeking to understand the main concepts and their practical application to good decision making Management Accounting, 6e Will Seal,Carsten Rohde,Ray Garrison,Eric Noreen,2018-10-30

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