

Date
24.06.2022

Chapter 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)

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

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

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

Now

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

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

* Requirement (iii)

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

$$= \frac{180,000 + 60,000}{40 - 28}$$

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

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 points of view: 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 Management Accounting 6e **(WCS) Financial Accounting 4th Edition with Principles 6th Edition Chapter 13 for CCSF Casebound** Jerry J. Weygandt, 2004 *Basics of Accounting* Carsten Berkau, 2021-08-30 This textbook introduces you to international bookkeeping and accounting. It is designed as self-study materials and covers the syllabus of an introductory class in accounting. After studying the Basics, you are well prepared to keep bookkeeping records and prepare financial statements like the balance sheet, the income statement, the cash flow statement, and the statement of changes in equity. All chapters outline the learning objectives, provide an overview, include case studies, and how it is done, paragraphs. They end with a summary, the explanation of new technical terms, and a question bank with solutions for checking your learning progress. On the internet, you can find more than 350 exam tasks, including solutions, as well as YouTube videos from the author. The textbook prepares you to study accounting and assists you with the transition from German bookkeeping to international accounting when qualifying for IFRSs. Instr. Res. Manual, Acct. Info James HUNTON, Steve G. SUTTON, Ulric J. GELINAS (Jr), 2004-09 **Accounting Principles, Chapters 14-27, Problem-Solving Survival Guide** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2001-05-02 The Navigator, the centerpiece of the learning system that empowers students to succeed, consists of: A checklist at the beginning of each chapter outlining text features and study skills needed; A series of check boxes to prompt students to use the learning aids in the chapter and set priorities while studying Accounting.

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