Connect - Managerial Accounting Chapter 5

1.

Blanchard Company manufactures a single product that sells for \$180 per unit and whose total variable costs are \$135 per unit. The company's annual fixed costs are \$562,500.

	Sales per unit		\$180	pe	er unit
Less:	Variable cost per unit		135	per unit	
	Contribution margin		\$45	pH	er unit
(b) Co	mpute the company's c	OF	tribution margin ratio.		
	Choose Numerator:	1	Choose Denominator:	-	Contribution margin ratio
	Contribution margin per unit	1	Sales per unit	=	Contribution margin ratio
	\$45	1	\$180	-	25.0%
(c) Co	mpute the company's b	re	ak-even point in units.		
4	Choose Numerator:	1	Choose Denominator:		Break-even units
	Fixed costs	1	Contribution margin per unit	=	Break-even units
	\$562,500	1	\$45	-	12,500 units
(d) Co	mpute the company's b	ne	ak-even point in dollars	01	sales.
	Choose Numerator:	T	Choose Denominator:		Break-even dollars
	Fixed costs	1	Contribution margin ratio	=	Break-even dollars
	\$562,500	1	25%		\$2,250,000

2.

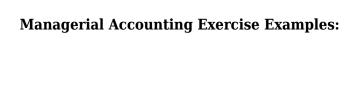
Blanchard Company manufactures a single product that sells for \$180 per unit and whose total variable costs are \$135 per unit. The company's annual fixed costs are \$562,500.

(1) Prepare a contribution margin income statement for Blanchard Company at the break-even point.

BLANCHARD COMPANY Contribution Margin Income Statement (at Break-Even)					
Sales	\$2,250,000	100%			
Variable costs	1,687,500	75%			
Contribution margin	562,500	25%			
Fixed costs	562,500				

Managerial Accounting Exercise Examples

D Kirk



Whispering the Secrets of Language: An Emotional Quest through Managerial Accounting Exercise Examples

In a digitally-driven earth where displays reign great and quick connection drowns out the subtleties of language, the profound secrets and psychological subtleties concealed within words frequently move unheard. However, located within the pages of **Managerial Accounting Exercise Examples** a interesting fictional prize pulsing with natural feelings, lies a fantastic journey waiting to be undertaken. Penned by a skilled wordsmith, that charming opus invites readers on an introspective journey, lightly unraveling the veiled truths and profound affect resonating within the material of each word. Within the emotional depths of the emotional evaluation, we shall embark upon a sincere exploration of the book is primary themes, dissect their captivating publishing fashion, and yield to the effective resonance it evokes strong within the recesses of readers hearts.

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