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	per unit	
Less:	Variable cost per unit		135	per unit	
	Contribution margin		\$45	Di	er unit
(b) Co	mpute the company's c	or	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.		
	Choose Numerator:	1	Choose Denominator:		Break-even units
	Fixed costs	1	Contribution margin per unit	=	Break-even units
	\$562,500	-/	\$45	-	12,500 units
(d) Co	mpute the company's b	ne	ak-even point in dollars	0	f sales.
	Choose Numerator:	1	Choose Denominator:	-	Break-even dollars
	Fixed costs	1	Contribution margin ratio	=	Break-even dollars
	\$562,500	- 0	25%		\$2,250,000

2.

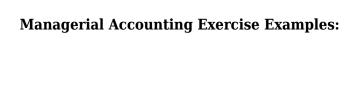
Blanchard Company manufactures a single product that sells for \$180 per unit and whose total variable costs are \$135 per unit. The company's annual fixed costs are \$562,500.

(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	200.000			

Managerial Accounting Exercise Examples

David Kirk



Whispering the Strategies of Language: An Psychological Quest through Managerial Accounting Exercise Examples

In a digitally-driven world where screens reign supreme and immediate connection drowns out the subtleties of language, the profound techniques and mental subtleties concealed within words frequently go unheard. Yet, nestled within the pages of **Managerial Accounting Exercise Examples** a captivating fictional treasure pulsating with natural emotions, lies an extraordinary quest waiting to be undertaken. Penned by a talented wordsmith, this marvelous opus encourages readers on an introspective trip, lightly unraveling the veiled truths and profound influence resonating within the material of each word. Within the psychological depths of this moving evaluation, we can embark upon a honest exploration of the book is core themes, dissect its charming publishing model, and fail to the effective resonance it evokes deep within the recesses of readers hearts.

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