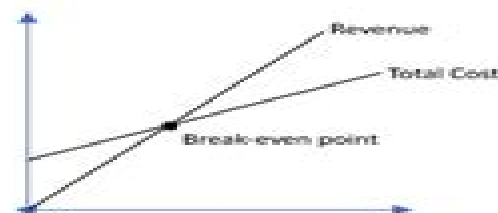


Review Questions

18.1

Briefly explain how the break-even point is calculated:

- (a) in sales units
- (b) in sales dollars
- (c) using a graph. LO 18.1, 18.2, 18.3



- a) $\text{Sales Units} = \text{Fixed Costs} / \text{Unit Contribution Margin}$
- b) $\text{Sales Dollars} = \text{Fixed Costs} / \text{Contribution Margin Ratio}$
- c) Using a Graph = sales revenue and total costs are graphed, the break-even point occurs at the intersection of the total revenue and total cost lines

18.3

What information is conveyed by a cost-volume-profit (CVP) graph in addition to a firm's break-even point? How does a CVP graph differ from a profit-volume graph? LO 18.2, 18.3

A CVP graph plots the total cost line and the revenue line. The profit is the difference between the values on these two lines for any volume of sales. The break-even point is at the sales volume where the two lines intersect (i.e. revenue equals total costs). A profit-volume graph shows the profit to be earned at each level of sales volume—there is only one line plotted, which depicts the profit at each level of sales volume. The break-even point on this graph is at the sales volume where the graph crosses the horizontal axis.

18.8

Explain what safety margin means? How can managers use this information to manage the profitability of a business? LO 18.5

The safety margin is the excess of budgeted or actual sales revenue over the break-even sales revenue. And is the amount by which actual sales can fall below budgeted sales before losses are incurred. Managers may use this information to highlight how close a project or enterprise is to the break-even point and hence focus on maintaining activities so that revenue does not fall below the break-even point. In this way managers can focus on keeping operations profitable, which adds to shareholder value.

19.7

Why might a manager want to consider sunk costs in making a decision? Provide two examples of sunk costs and explain why they are irrelevant in decision making. LO 19.4

When making calculations regarding the replacement of equipment, managers are often tempted to include the past investment in equipment because they see it as an expense going through their statements as depreciation charges. However the purchase was made in the past and represents a sunk cost. The written down value of the equipment will pass through the income statement as annual depreciation over the rest of its life if it is kept, or will be offset against what it is sold to calculate loss or gain on sale. Either way the full written down value will pass through future income statements. It does not represent something that will change in the statements due to the decision.

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