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	r unit
Less:	Variable cost per unit		135	per unit	
	Contribution margin		\$45	pH	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	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.

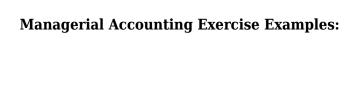
Blanchard Company manufactures a single product that sells for \$180 per unit and whose total variable costs are \$135 per unit. The company's annual fixed costs are \$562,500.

(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	2000000			

Managerial Accounting Exercise Examples

Victor M. Corman



Decoding Managerial Accounting Exercise Examples: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "Managerial Accounting Exercise Examples," a mesmerizing literary creation penned by a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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