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.

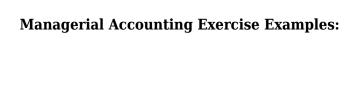
Blanchard Company manufactures a single product that sells for \$180 per unit and whose total variable costs are \$135 per unit. The company's annual fixed costs are \$562,500.

(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

Robert R. Redfield



Managerial Accounting Exercise Examples Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has be apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "Managerial Accounting Exercise Examples," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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