# Cost-Volume-Profit (CVP) Analysis

All figures in USD thousands unless stated

|                                    | Units  | Total (\$) | \$ Per Unit |
|------------------------------------|--------|------------|-------------|
| Sales                              | 20,000 | 1,200,000  | 60.00       |
| Less: Variable Costs               |        | (900,000)  | (45.00)     |
| Contribution Margin                |        | 300,000    | 15.00       |
| Less: Fixed Costs                  |        | (240,000)  |             |
| Net Income                         |        | 60,000     |             |
| Contribution Margin % of Sales     |        | 25.0%      |             |
| Variable Expense Ratio % of Sales  |        | 75.0%      |             |
| Break-even point                   |        | 16,000     |             |
| What-if Analysis for Target Profit |        |            |             |
| Target Profit                      |        | 100,000    |             |
| # of units needed                  | units  | 22,667     |             |
| Margin of safety                   |        | 240,000    |             |
| Degree of Operating Leverage (DOL) | ×      | 5.0x       |             |
|                                    |        |            |             |

# <u>Managerial Accounting Solutions Manual Cost Volume</u> <u>Profit</u>

O García

**Managerial Accounting Solutions Manual Cost Volume Profit:** 

Reviewing **Managerial Accounting Solutions Manual Cost Volume Profit**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "Managerial Accounting Solutions Manual Cost Volume Profit," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve in to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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