

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.

(a) Compute the company's contribution margin per unit.

	Sales per unit	\$180	per unit
Less:	Variable cost per unit	135	per unit
	Contribution margin	\$45	per unit

(b) Compute the company's contribution margin ratio.

	Choose Numerator:	/	Choose Denominator:	=	Contribution margin ratio
	Contribution margin per unit	/	Sales per unit	=	Contribution margin ratio
	\$45	/	\$180	=	25.0%

(c) Compute the company's break-even point in units.

	Choose Numerator:	/	Choose Denominator:	=	Break-even units
	Fixed costs	/	Contribution margin per unit	=	Break-even units
	\$562,500	/	\$45	=	12,500 units

(d) Compute the company's break-even point in dollars of sales.

	Choose Numerator:	/	Choose Denominator:	=	Break-even dollars
	Fixed costs	/	Contribution margin ratio	=	Break-even dollars
	\$562,500	/	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)		
	Amount	Percentage of sales
Sales	\$2,250,000	100%
Variable costs	1,687,500	75%
Contribution margin	562,500	25%
Fixed costs	562,500	

Connect Managerial Accounting Homework Answer

Thomas Edmonds, Bor-Yi Tsay

Connect Managerial Accounting Homework Answer:

Fundamental Managerial Accounting Concepts 7e Thomas Edmonds,Bor-Yi Tsay,2014-09-16 Fundamental Managerial Accounting Concepts 7e *Ebook: Managerial Accounting* GARRISON,2014-05-16 Ebook Managerial Accounting **Ebook: Managerial Accounting - Global Edition** Ronald Hilton,David Platt,2014-09-16 We are pleased to present this Global Edition which has been developed specifically to acquaint students of business with the fundamental tools of managerial accounting and to promote their understanding of the dramatic ways in which business is changing The emphasis is on teaching students to use accounting information to best manage an organization Each chapter is written around a realistic business or focus company that guides the reader through the topics of that chapter There is significant coverage of contemporary topics such as activity based costing target costing the value chain customer profitability analysis and throughput costing while also including traditional topics such as job order costing budgeting and performance evaluation Many of the real world examples in the Management Accounting Practice boxes have been revised and updated to make them more current and several new examples have been added This Global Edition has been adapted to meet the needs of courses outside the United States and does not align with the instructor and student resources available with the US edition *Ebook: Auditing & Assurance Services* Timothy Louwers,Robert Ramsay,David Sinason,Jerry Strawser,Jay Thibodeau,2014-10-16 Auditors are trained to investigate beyond appearances to determine the underlying facts in other words to look beneath the surface The recent financial crisis has made this skill even more crucial to the business community As a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century understanding the auditor's responsibility related to fraud maintaining a clear perspective probing for details and understanding the big picture are indispensable to effective auditing The author team of Louwers Ramsay Sinason Strawser and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing Assurance Services supplying the necessary investigative tools for future auditors

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