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Chapter 6 Cost-Volume-Profit Analysis

ANSWERS TO QUESTIONS

1. CVP relies on the cost behavior concepts introduced in the last chapter, plus the following additional assumptions. A straight line can be used to model how total cost and total revenue change across the relevant range of activity. All costs can be accurately described as either fixed or variable. Changes in total cost are due strictly to changes in the number of units produced or sold. Production and sales are equal so that inventory levels remain constant. Companies that sell more than one product maintain a constant product mix, or proportion of products sold.
2. A cost-volume-profit graph highlights relationships among unit sales volume, total revenue, total costs, and profit. It is a useful way to visualize and communicate the results of cost-volume-profit analysis, including the break-even point and profit and loss zones.

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Congressional Record United States. Congress,1967 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873

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