

Cost-Volume-Profit Analysis

Overview

This chapter explains a planning tool called **cost-volume-profit (CVP) analysis**. CVP analysis examines the behavior of total revenues, total costs, and operating income (profit) as changes occur in the units sold, the selling price, the variable cost per unit, or the fixed costs of a product. The reliability of the results from CVP analysis depends on the reasonableness of the assumptions. The Appendix to the chapter gives additional insights about CVP analysis; it explains decision models and uncertainty.

Highlights

1. Because managers want to avoid operating losses, they are interested in the **breakeven point** calculated using CVP analysis. The breakeven point is the quantity of output sold at which total revenues equal total costs. There is neither a profit nor a loss at the breakeven point. To illustrate, assume a company sells 2,000 units of its only product for \$50 per unit, variable cost is \$20 per unit, and fixed costs are \$60,000 per month. Given these conditions, the company is operating at the breakeven point:

Revenues, $2,000 \times \$50$	\$100,000
Deduct:	
Variable costs, $2,000 \times \$20$	40,000
Fixed costs	<u>60,000</u>
Operating income	<u>\$ -0-</u>

The breakeven point can be expressed two ways: *2,000 units* and *\$100,000 of revenues*.

2. Under CVP analysis, the income statement above is reformatted to show a key line item, **contribution margin**:

Revenues, $2,000 \times \$50$	\$100,000
Variable costs, $2,000 \times \$20$	<u>40,000</u>
Contribution margin	60,000
Fixed costs	<u>60,000</u>
Operating income	<u>\$ -0-</u>

This format, called the **contribution income statement**, is used extensively in this chapter and throughout the textbook.

3. Contribution margin can be expressed three ways: *in total*, *on a per unit basis*, and *as a percentage of revenues*. In our example, total contribution margin is \$60,000. **Contribution margin per unit** is the difference between selling price and variable cost per unit: $\$50 - \$20 = \$30$. Contribution margin per unit is also equal to contribution margin divided by the number of units sold: $\$60,000 \div 2,000 = \30 . **Contribution margin percentage** (also called **contribution margin ratio**) is contribution margin per unit divided by selling price: $\$30 \div \$50 = 60\%$; it is also equal to contribution margin divided by revenues: $\$60,000 \div \$100,000 = 60\%$. This contribution margin percentage means that 60 cents in contribution margin is gained for each \$1 of revenues.

4. In our example, compute the breakeven point (BEP) *in units* and *in revenues* as follows:

$$\begin{aligned} \text{BEP units} &= \frac{\text{Total fixed costs}}{\text{Contribution margin per unit}} \\ \text{BEP units} &= \frac{\$60,000}{\$30} = 2,000 \text{ units} \\ \text{BEP revenues} &= \frac{\text{Total fixed costs}}{\text{Contribution margin percentage}} \\ \text{BEP revenues} &= \frac{\$60,000}{0.60} = \$100,000 \end{aligned}$$

5. The CVP analysis above is based on the following assumptions:

- Changes in the levels of revenues and costs arise only because of changes in the number of product (or service) units sold (that is, the number of output units is the only driver of revenues and costs).
- Total costs can be separated into a fixed component that does not vary with units sold and a component that is variable with respect to units sold.
- When represented graphically, the behaviors of both total revenues and total costs are linear.

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Charles T. Horngren



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