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## CHAPTER 5

### Cost-Volume-Profit

#### ASSIGNMENT CLASSIFICATION TABLE

| Learning Objectives                                                                       | Questions        | Brief Exercises | Do It! | Exercises                        | A Problems         |
|-------------------------------------------------------------------------------------------|------------------|-----------------|--------|----------------------------------|--------------------|
| 1. Explain variable, fixed, and mixed costs and the relevant range.                       | 1, 2, 3, 4, 5, 6 | 1, 2            | 1      | 1, 2, 3, 4, 5, 6                 | 1A, 6A             |
| 2. Apply the high-low method to determine the components of mixed costs.                  | 7, 8             | 1, 3, 4, 5      | 2      | 3, 5,                            | 1A                 |
| 3. Prepare a CVP income statement to determine contribution margin.                       | 9, 10, 11, 17    | 6, 7            | 3      | 7, 8, 9, 10, 11, 12, 13, 17      | 1A, 2A, 4A, 5A, 6A |
| 4. Compute the break-even point using three approaches.                                   | 12, 13, 14       | 8, 9            | 4, 5   | 8, 9, 10, 11, 12, 13, 14, 16, 17 | 1A, 2A, 3A, 4A, 5A |
| 5. Determine the sales required to earn target net income and determine margin of safety. | 15, 16           | 10, 11, 12      | 5      | 14, 15, 16, 17                   | 2A, 4A, 5A, 6A     |

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**M Woodhall**



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