

Chapter 1: Applying Excel

The completed worksheet is shown below.

	A	B	C	D
1	Chapter 1: Applying Excel			
2				
3	Data			
4	Sales	\$12,000		
5	Variable costs:			
6	Cost of goods sold	\$6,000		
7	Variable selling	\$600		
8	Variable administrative	\$400		
9	Fixed costs:			
10	Fixed selling	\$2,500		
11	Fixed administrative	\$1,500		
12				
13	Enter a formula into each of the cells marked with a ? below			
14	Exhibit 1-7			
15				
16	Traditional Format Income Statement			
17	Sales		\$ 12,000	
18	Cost of goods sold		6,000	
19	Gross margin		6,000	
20	Selling and administrative expenses:			
21	Selling	\$ 3,100		
22	Administrative	1,900	5,000	
23	Net operating income		\$ 1,000	
24				
25	Contribution Format Income Statement			
26	Sales		\$ 12,000	
27	Variable expenses:			
28	Cost of goods sold	\$ 6,000		
29	Variable selling	600		
30	Variable administrative	400	7,000	
31	Contribution margin		5,000	
32	Fixed expenses:			
33	Fixed selling	2,500		
34	Fixed administrative	1,500	4,000	
35	Net operating income		\$ 1,000	
36				

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