

Management Accounting for BE
Integrated case questions
Week 4
Cost-volume-profit analysis

Purpose

The purpose of this problem is to go through the complete workflow of Cost-Volume-Profit (CVP) analyses. Based on a simple example, you will now successively:

- Build a profit equation,
- Compute a volume and revenue at break-even for a single product,
- Compute a volume and revenue at target profit for a single product,
- Build a contribution income statement,
- Compute and interpret margin of safety and operating leverage,
- Compute a multi-product break-even.

Let's start!

Case information

Noelle gave you the following income statements for the previous two months of activity:

Account	February	March
Revenues	1,500,000	1,125,000
Cost of goods sold	-790,000	-662,500
Gross margin	710,000	462,500
Period cost	-210,000	-187,500
Operating income	500,000	275,000

Table 1. Financial income statement

You can assume that the volumes of both months were on the same relevant range. The Chief Marketing Officer expects sales to **decrease in April**. She forecasted a total volume of **215,000 bags of N&Ns sold**. The CEO of the company asked Noelle to make some projections for the next month of activity, April, and to help him make some decisions to achieve a **target profit of 350,000.00 euros**.

Management Accounting Case Study Solutions

Xiang Xie



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Solutions to Cases in Management Accounting and Business Finance Noel Hyndman, Donal G. McKillop, Chartered Accountants Ireland, 2009 *Solutions to Cases in Management Accounting and Business Finance* Noel Hyndman, Donal G. McKillop, Chartered Accountants Ireland, 2012

Cases and Solutions in Management Accounting and Business Finance Noel Hyndman, Donal G. McKillop, 2013 **Case Study Solutions - Financial Management** Gr. Capt. H Kaushal, 2010-02

This book blends classroom training with actual practice It provides case studies for the students of Management Commerce Chartered Accountancy and Cost and Work Accountancy It contains case studies pertaining to Indian conditions and their suggestions *Cases and Solutions in Management Accounting and Business Finance* Noel Hyndman, 2009

Management Accounting - Business Strategy Chartered Institute of Management Accountants, 2002

Case Studies in Management and Business (Volume 9) (UUM Press) Hapini Awang, Nur Suhaili Mansor, 2024-06-16

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Management Accounting - Case Study CIMA, 2002-06 Management Accounting Case Study May 2002 Examination Questions and Answers The answers for the third set of exams under the new syllabus have been compiled by the Examiners They provide an invaluable source for lecturers and students This title is also available for immediate download at <http://www.businesscases.org> CIMA Q A series Management Accounting Case Study Final Level FLCS Paper 15 question papers and suggested answers from May 2002 Will provide a helpful guide to both students and lecturers in preparing for examinations Allows students to practice answering exam questions plus gives invaluable help in exam technique **Managing Cultural Heritage** M. Magliacani, 2014-12-03 Managing Cultural Heritage explores managerial and governance issues within the cultural heritage sector with particular regard to the ecomuseum Moreover a social accountability model is supplied to ecomuseums in order to be accountable towards its shareholder the local community **ICEL 2017 - Proceedings of the 12th International Conference on e-Learning** Laurie O. Campbell, Richard Hartshorn, 2017 *Progressive Trends in Knowledge and System-Based Science for Service Innovation* Kosaka, Michitaka, 2013-10-31 Scientific investigation in the

service industry has produced a major effect on productivity and quality in order to lead to new services With ever evolving internet technologies and information environments system science and knowledge science seem to be an effective tool for service innovation in the 21st century Progressive Trends in Knowledge and System Based Science for Service Innovation illustrates new approaches to service innovation and new methodologies from the knowledge science and system science perspectives Practitioners and researchers interested in knowing more about practical theories and successful examples in service science will find this book to be a vital asset to their studies *Management Accounting Cases* Lynn Carty, Sara Wicks, 2014-07 Managerial accounting gives managers the information they need to make decisions for the future That s why managerial accounting and cases are a perfect fit because both focus on future decision making While textbooks explain concepts and allow students to master problems cases go above and beyond Cases challenge students to critically examine the facts analyze alternatives from a quantitative and qualitative perspective and make recommendations Canadian Managerial Accounting Cases presents cases on a variety of topics at either an introductory or intermediate level of difficulty There is at least one case on each topic in a typical managerial accounting textbook so that instructors can use the case method throughout their course Cases are a great way to support learner centered teaching Classes become a forum for instructors and students to go beyond lectures and problems by discussing and analyzing the case together Detailed teaching notes help instructors plan their lessons and facilitate in class discussions Students are given a framework for analyzing managerial accounting cases similar to the framework used in the professional accounting exams as well as questions to help them in their case analysis These questions vary in the level of detail so students can grow their case analysis skills Students learning managerial accounting with cases can see how managerial accounting is used in organizations They ll gain experience in examining the facts analyzing alternatives and making decisions all valuable skills no matter where students career paths take them *Announcement* University of Michigan--Dearborn, 1977

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