



Break-Even Analysis

- A higher price or lower price does not mean that break even will *never* be reached.
- The Break even point depends on the number of sales needed to generate revenue to cover costs.
- **Example 1:** Fixed Cost = Rs.24,000
Selling Price = Rs.100 p.u.
Variable Cost = Rs.40 p.u.
- **Example 2:** Fixed Cost = Rs.10,000
Sales = Rs.40,000
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Break Even Analysis Solved Problems

JG Myers



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