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Chapter 2 Managerial Accounting and Cost Concepts. Solutions to Questions. 2-1
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Exercise 5-3 (15 minutes) The profit graph is based on the following simple equation:
Profit = Unit CM \times Q \square Fixed expenses.
Profit = (\$16 \square \$11) \times Q \square \$16, Profit = \$5 \times Q \square \$16, To plot the graph, select two different levels of sales such as Q=0 and Q=4,000.

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the risk of budgetary slack. The budgets
prepared by lower-level managers should
be carefully reviewed to prevent too much
slack. 8-9 The direct labor budget and
other budgets can be used to forecast
workforce staffing needs. Careful planning
can help a

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