

CHAPTER 3: COST-VOLUME-PROFIT ANALYSIS

TRUE/FALSE

- In order to perform cost-volume-profit analysis, a company must be able to separate costs into fixed and variable components.

Answer: True *Difficulty:* 1 *Objective:* 1
- Cost-volume-profit analysis may be used for multi-product analysis when the proportion of different products remains constant.

Answer: True *Difficulty:* 1 *Objective:* 1
- It is assumed in CVP analysis that the unit selling price, unit variable costs, and unit fixed costs are known and constant.

Answer: False *Difficulty:* 2 *Objective:* 1
It is assumed in CVP analysis that the unit selling price, unit variable costs, and *total* fixed costs are known and constant.
- In CVP analysis, the number of output units is the only revenue driver.

Answer: True *Difficulty:* 2 *Objective:* 1
- Many companies find even the simplest CVP analysis helps with strategic and long-range planning.

Answer: True *Difficulty:* 1 *Objective:* 1
- If the selling price per unit is \$20 and the contribution margin percentage is 30%, then the variable cost per unit must be \$6.

Answer: False *Difficulty:* 2 *Objective:* 2
Then the variable cost per unit must be \$14.
- Total revenues less total fixed costs equal the contribution margin.

Answer: False *Difficulty:* 1 *Objective:* 2
Total revenues less total variable costs equal the *contribution margin*.
- Gross margin is reported on the contribution income statement.

Answer: True *Difficulty:* 1 *Objective:* 2

Chapter 3 Cost Volume Profit Analysis Test Bank

IM Harris



Chapter 3 Cost Volume Profit Analysis Test Bank:

Unveiling the Magic of Words: A Report on "**Chapter 3 Cost Volume Profit Analysis Test Bank**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Chapter 3 Cost Volume Profit Analysis Test Bank**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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