

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

Tobias Bleicker



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