

# COST VOLUME PROFIT ANALYSIS

The **COST VOLUME PROFIT ANALYSIS (CVP)** is an analysis presenting the impact of cost and volume on profits. A manager can find out the level of sales where the company will be in a no-profit-no-loss situation by finding the break even point.

## ASSUMPTION

- Only driver for cost and revenues is number of units.
- There is no semi variable / semi fixed cost.
- No change in price, variable cost and fixed costs.

## IMPORTANCE

This analysis is important because it is required to calculate the amount of sales to break even (which is the most important question for every new business)

## ADVANTAGES

- ✓ Helps in finding the break even point.
- ✓ Evaluation of investment proposals
- ✓ Base for planning and marketing efforts
- ✓ Setting a base for budgeting

## DISADVANTAGES

- ✓ Unrealistic Assumption – Cost and Price cannot remain constant in market.
- ✓ Semi variable and semi fixed costs also exist in market
- ✓ No. of units cannot be the only driver of total costs and revenues.

# Cost Volume Profit Analysis Chapter 7

**RM Cervero**



## **Cost Volume Profit Analysis Chapter 7:**

## The Enigmatic Realm of **Cost Volume Profit Analysis Chapter 7**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Cost Volume Profit Analysis Chapter 7** a literary masterpiece penned with a renowned author, readers set about a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of those that partake in its reading experience.

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