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## CHAPTER 5

### Cost-Volume-Profit

#### ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Brief Exercises	Do It!	Exercises	A Problems
1. Explain variable, fixed, and mixed costs and the relevant range.	1, 2, 3, 4, 5, 6	1, 2	1	1, 2, 3, 4, 5, 6	1A, 6A
2. Apply the high-low method to determine the components of mixed costs.	7, 8	1, 3, 4, 5	2	3, 5,	1A
3. Prepare a CVP income statement to determine contribution margin.	9, 10, 11, 17	6, 7	3	7, 8, 9, 10, 11, 12, 13, 17	1A, 2A, 4A, 5A, 6A
4. Compute the break-even point using three approaches.	12, 13, 14	8, 9	4, 5	8, 9, 10, 11, 12, 13, 14, 16, 17	1A, 2A, 3A, 4A, 5A
5. Determine the sales required to earn target net income and determine margin of safety.	15, 16	10, 11, 12	5	14, 15, 16, 17	2A, 4A, 5A, 6A

# Chapter 7 Solutions Managerial Accounting

**Charles T. Horngren, George  
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