

## Chapter 4 Worksheet

The purpose of these worksheets is to focus your attention on the most important concepts from Chapter 4. Once you have completed these worksheets retain them for use as study notes for quizzes, tests, and exams.

To optimize your learning, watch the videos and complete the worksheets. Then, read through the chapter and add to these worksheets any additional information or examples that you feel will help you master the concepts. Because you have already been introduced to the concepts through the videos your reading of the chapter will be quick and you will naturally focus on those things which are different!

### Video 1: Chapter 4, LO1, V01 – GAAP Income Statement vs. Contribution Margin Income Statement

1. What is cost-volume-profit (CVP for short) analysis?
2. What assumptions underlie each CVP analysis?
3. In the video, the following cost information is available for XD2, a product sold by David Inc.

Units sold	2,000
Unit selling price per product	\$1,100
Variable costs per product	
Direct materials	\$400
Direct labour	\$200
Sales commission	\$30
Administrative expenses	\$100
Total unit variable costs	\$730
Monthly fixed costs	
Manufacturing overhead	\$86,000
Sales costs	\$21,500
Administrative costs	\$32,500
Total monthly fixed costs	\$430,000

Using the above information, prepare a GAAP income statement.

# Making The Minimum Chapter 4 Worksheet

**Minjie Lin**



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