

# SOLUTION MANAGERIAL ACCOUNTING GARRISON 12TH EDITION 10TH

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### **Solution: Managerial Accounting, Garrison 12th Edition, Chapter 10**

**Question 1:** Calculate the breakeven point in units for a product with the following data:

- Selling price per unit: \$20
- Variable cost per unit: \$12
- Fixed costs: \$100,000

**Answer:** Breakeven point = Fixed costs / (Selling price per unit - Variable cost per unit) = \$100,000 / (\$20 - \$12) = 10,000 units

**Question 2:** A company has two products, A and B, with the following data:

| Product | Sales                      | Variable Cost | Contribution Margin |
|---------|----------------------------|---------------|---------------------|
| A       | 40,000 units \$8 per unit  |               | \$2 per unit        |
| B       | 60,000 units \$10 per unit |               | \$4 per unit        |

Calculate the weighted-average contribution margin.

**Answer:** Weighted-average contribution margin =  $[(\text{Sales Units} \times \text{Contribution Margin}) / \text{Total Sales Units}] = [(40,000 \times \$2) + (60,000 \times \$4)] / (40,000 + 60,000) = \$3.20$  per unit

**Question 3:** A company has the following cost structure:

| Variable Costs | Fixed Costs |
|----------------|-------------|
|----------------|-------------|

|               |              |
|---------------|--------------|
| Raw materials | \$2 per unit |
|---------------|--------------|

|       |              |
|-------|--------------|
| Labor | \$3 per unit |
|-------|--------------|

|                  |              |
|------------------|--------------|
| Factory overhead | \$1 per unit |
|------------------|--------------|

Calculate the total cost, variable cost per unit, and fixed cost per unit.

**Answer:**

- Total cost = Variable cost per unit + Fixed cost per unit = \$2 + \$3 + \$1 + \$50,000 + \$75,000 + \$25,000 = \$6 per unit
- Variable cost per unit = \$2 + \$3 + \$1 = \$6 per unit
- Fixed cost per unit = \$50,000 + \$75,000 + \$25,000 / 50,000 units = \$3 per unit

**Question 4:** A company has a target net income of \$100,000. The contribution margin ratio is 40%. Calculate the amount of sales needed to achieve the target net income.

**Answer:** Sales = Target net income / Contribution margin ratio = \$100,000 / 0.40 = \$250,000

**Question 5:** A company has the following data:

| Revenue | Variable Costs | Fixed Costs |
|---------|----------------|-------------|
|---------|----------------|-------------|

|             |             |           |
|-------------|-------------|-----------|
| \$2,000,000 | \$1,200,000 | \$500,000 |
|-------------|-------------|-----------|

Calculate the degree of operating leverage.

**Answer:** Degree of operating leverage = (Contribution margin / Net income) Sales = (0.40 \$2,000,000) / \$300,000 = 2.67

**Sylvia Plath's "Lady Lazarus": A Poetic Masterpiece**

**Introduction** "Lady Lazarus" is a powerful and haunting poem by renowned American poet Sylvia Plath, first published in her groundbreaking collection "Ariel" in 1965. The poem explores themes of death, rebirth, and the enduring nature of the poetic voice.

**Summary** In "Lady Lazarus," the speaker presents herself as a mythical figure, "Lady Lazarus," who has survived numerous attempts at suicide. She describes herself as "a sort of walking miracle" and "the woman who died a little." Through vivid imagery and intense language, the poem delves into the depths of despair and the struggle to find meaning in life after trauma.

### Questions and Answers

**1. Who is Lady Lazarus?** Lady Lazarus is a persona created by Sylvia Plath, representing a woman who has repeatedly attempted suicide and survived. She is a complex and enigmatic character, both resilient and vulnerable.

**2. What is the significance of the phoenix imagery in the poem?** The phoenix, a mythical bird that rises from its own ashes, symbolizes the speaker's repeated attempts at rebirth and her ability to endure adversity. It represents the cycle of death and regeneration that is central to the poem.

**3. How does the speaker view her own body?** The speaker's body is both a source of pain and a symbol of her resilience. She describes it as "a rare, white swan" and "a carrion creature." This duality reflects her complex feelings about her own mortality and her desire for both annihilation and survival.

**4. What is the theme of "Lady Lazarus"?** "Lady Lazarus" explores the themes of death, rebirth, and the power of the poetic voice. The speaker grapples with the despair and pain of her past but ultimately finds solace in the act of writing. Through her poetry, she asserts her own agency and becomes a symbol of hope and survival.

**5. How does the poem end?** The poem concludes with the speaker vowing to rise again, like the phoenix. She declares, "I have done it again," suggesting that she will continue to endure and create despite the challenges she faces. The ending is both ambiguous and hopeful, leaving readers with a sense of the speaker's indomitable spirit.

## **Toyota Avanza 2015 S: FAQs**

### **Q1: What's the engine size and power output of the Toyota Avanza 2015 S?**

A: The Avanza 2015 S is powered by a 1.3-liter Dual VVT-i engine, generating 95 horsepower and 121 Nm of torque.

### **Q2: What are the transmission options available for the Avanza 2015 S?**

A: The Avanza 2015 S offers a choice between a 5-speed manual transmission or a 4-speed automatic transmission.

### **Q3: What's the fuel economy of the Avanza 2015 S?**

A: With the manual transmission, the Avanza 2015 S achieves a claimed fuel economy of 16.6 km/l in combined city and highway driving. The automatic transmission version has a slightly lower fuel economy of 16.1 km/l.

### **Q4: What safety features does the Avanza 2015 S have?**

A: The Avanza 2015 S comes standard with dual airbags, ABS (Anti-lock Braking System) with EBD (Electronic Brakeforce Distribution), and ISOFIX child seat anchors.

### **Q5: What's the recommended maintenance schedule for the Avanza 2015 S?**

A: Toyota recommends the following maintenance schedule for the Avanza 2015 S:

- Every 5,000 km: Oil and filter change, tire rotation
- Every 10,000 km: Spark plug replacement, air filter replacement, brake fluid flush
- Every 20,000 km: Transmission fluid change, timing belt replacement
- Every 50,000 km: Coolant flush, brake pad replacement

## **Topic in a Nutshell: Answers from HindsonOnline**

### **What is HindsonOnline?**

HindsonOnline is a comprehensive online learning platform that provides expert-led courses, tutorials, and resources on a wide range of topics. It offers a unique approach to learning, providing concise and engaging content that enables users to quickly grasp the essentials of any subject.

**Q: What is the "Topic in a Nutshell" feature?**

A: The "Topic in a Nutshell" feature on HindsonOnline offers concise and informative summaries of key topics, answered by subject matter experts. These summaries provide a quick overview of the most important concepts, providing users with a solid foundation for further exploration or understanding.

**Q: What topics are covered in the "Topic in a Nutshell" section?**

A: The "Topic in a Nutshell" section encompasses a wide range of subjects, including business, finance, marketing, management, technology, and personal development. Each topic is carefully curated to provide the most essential information in a highly accessible format.

**Q: How can I use the "Topic in a Nutshell" answers?**

A: The "Topic in a Nutshell" answers can be used in various ways. They can serve as quick references for professionals seeking to refresh their knowledge, as a starting point for further research, or as a convenient way to stay informed about emerging trends.

**Q: What are the benefits of using HindsonOnline's "Topic in a Nutshell" feature?**

A: The "Topic in a Nutshell" feature offers numerous benefits, including:

- **Concise and actionable content:** Provides the most important information in an easy-to-understand format.
- **Time-saving:** Allows users to quickly grasp the essentials of any topic.
- **Reliable information:** Answers are provided by subject matter experts, ensuring accuracy and credibility.

- **Enhanced knowledge:** Serves as a valuable resource for expanding knowledge and staying informed.

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