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Chapter 9

8 Introduction to Managerial Accounting, 7th edition Exercise 1-1 (15 minutes) Cost Cost Object Direct Cost Indirect Cost 1. The wages of pediatric nurses The pediatric department X 2. Prescription drugs A particular patient X 3. Heating the hospital The pediatric department X 4. The salary of the head of pediatrics The pediatric

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274 Managerial Accounting, 11th Edition Exercise 6-5 (20 minutes) 1. The equation method yields the break-even point in unit sales, Q, as fol-lows: Sales = Variable expenses + Fixed expenses + Profits $$15Q = $12Q + $4,200 + $0 $3Q = $4,200 Q = $4,200 \div $3 per basket Q = 1,400 baskets 2.$

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