

**MADE UCA
CONTABILIDAD GERENCIAL
LABORATORIO SOBRE PUNTO DE EQUILIBRIO**

Responda las siguientes interrogantes:

1. Total fixed costs.....\$50,000
Selling price per unit.....\$10
Variable cost per unit.....\$6
Target operating income.....\$20,000
Current actual sales.....\$150,000

What is the break-even point in sales units?

- A. 10,000
 - B. 12,500
 - C. 15,000
 - D. 20,000
-

2. Total fixed costs.....\$50,000
Selling price per unit.....\$10
Variable cost per unit.....\$6
Target operating income.....\$20,000
Current actual sales.....\$150,000

What is the break-even point in sales dollars?

- A. 100,000
 - B. 125,000
 - C. 150,000
 - D. 200,000
-

3. Total fixed costs.....\$50,000
Selling price per unit.....\$10
Variable cost per unit.....\$6
Target operating income.....\$20,000
Current actual sales.....\$150,000

What is the margin of safety?

- A. 50,000
 - B. 25,000
 - C. 0
 - D. some other amount
-

4. Total fixed costs.....\$50,000
Selling price per unit.....\$10
Variable cost per unit.....\$6
Target operating income.....\$20,000
Current actual sales.....\$150,000

How many sales dollars must be generated in order to meet target operating profit?

- A. 125,000
 - B. 150,000
 - C. 175,000
 - D. 200,000
-

5. Total fixed costs.....\$50,000
Selling price per unit.....\$10
Variable cost per unit.....\$6
Target operating income.....\$20,000
Current actual sales.....\$150,000

What is the contribution margin ratio?

- A. 4%
 - B. 40%
 - C. 60%
 - D. 80%
-

6. Questions 6 through 8 are based upon the following information.....SALES.....ADVERTISING
January.....100,000.....1,200
February.....150,000.....1,600
March.....70,000.....600
April.....130,000.....1,250
June.....110,000.....1,300

Using the high-low method, what is the fixed portion of sales?

- A. 10,000
 - B. 16,000
 - C. 22,000
 - D. 30,000
-

7. Questions 6 through 8 are based upon the following information.....SALES.....ADVERTISING
January.....100,000.....1,200
February.....150,000.....1,600

| | | |
|------------|--------------|-------|
| March..... | 70,000..... | 600 |
| April..... | 130,000..... | 1,250 |
| June..... | 110,000..... | 1,300 |

Using the high-low method, what is the variable rate of sales?

- A. 80 to 1 of advertising
 - B. 90 to 1 of advertising
 - C. 60 to 1 of advertising
 - D. 100 to 1 of advertising
-

8. Questions 6 through 8 are based upon the following information.....

| | SALES..... | ADVERTISING |
|---------------|--------------|-------------|
| January..... | 100,000..... | 1,200 |
| February..... | 150,000..... | 1,600 |
| March..... | 70,000..... | 600 |
| April..... | 130,000..... | 1,250 |
| June..... | 110,000..... | 1,300 |

Using the high-low method, if advertising were 2,000, what would be your estimate for sales?

- A. 150,000
 - B. 178,000
 - C. 182,000
 - D. 188,000
-

9. **Break even point is where:**

- A. the margin of safety is greater than zero
 - B. the margin of safety is less than zero
 - C. fixed costs equal variable costs
 - D. total costs equal revenues
-

10. **When preparing a cost-volume-profit graph, the fixed cost line will be:**

- A. horizontal
- B. vertical
- C. downward sloping
- D. upward sloping