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(15 minutes) The profit graph is based on the following simple equation:
Profit = Unit CM \times Q - Fixed expenses. Profit = (\$16 - \$11) \times Q - \$16, Profit = \$5 \times Q - \$16, To plot the

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graph, select two different levels of sales such as $Q=0$ and $Q=4,000$.

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Questions What are the major differences between managerial and financial accounting? Identify the three elements of cost incurred in manufacturing a product and indicate the

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distinguishing
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characteristics of each.

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(10 minutes) The estimated total manufacturing overhead cost is computed as follows:

$Y = \$94,000 + (\$2.00 \text{ per DLH})(20,000 \text{ DLHs})$ Estimated fixed manufacturing overhead

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~~Hierarchy~~The following activities occur ...

Exercise F Eastern, Inc., had net sales of \$3,520,000, gross margin of \$1,496,000, and operating expenses of \$904,000. Total assets (all operating) were \$3,080,000.

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Compute Eastern's rate of return on operating assets.

Exercise G Nelson Company began the year 2010 with total stockholders' equity of \$2,400,000. Its net income for 2010 was \$640,000, and \$106,800 of dividends were

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