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14 Managerial Accounting, 15th Edition. Exercise 5-3 (15 minutes) The profit graph is based on the following simple equation: Profit = Unit CM × Q – Fixed expenses.

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Profit = $(\$16 - \$11) \times Q - \$16$, Profit = $\$5 \times Q - \16 , To plot the graph, select two different levels of sales such as $Q=0$ and $Q=4,000$.

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