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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 \times Q - Fixed expenses. 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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least-squares regression means that the sum of the squares of the
deviations from the plotted points on a graph to the regression line is
smaller than could be obtained from any other line that could be fitted
to the data. 2-14 The contribution approach income

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