

Chapter 3

Using Costs in Decision Making



QUESTIONS

- 3-1** Cost information is used in pricing, product planning, budgeting, performance evaluation, and contracting. Examples of specific uses of cost information include deciding whether to introduce a new product or discontinue an existing product (given the price structure), assessing the efficiency of a particular operation, and assessing the cost of serving customer segments.
- 3-2** Variable costs are costs that increase proportionally with changes in the activity level of some variable. Fixed costs are costs that in the short run do not vary with a specified activity. Fixed costs depend on how much of the resource (capacity) is acquired, rather than on how much is used.
- 3-3** Contribution margin per unit, which is the difference between revenue per unit and variable cost per unit, is the contribution that each unit makes to covering fixed costs and generating a profit. The contribution margin is therefore an important component of the equation to determine the breakeven point and to understand the effect on profit of proposed changes, such as changes in sales volume in response to changes in advertising or sales prices.
- 3-4** *Contribution margin per unit* is the difference between revenue per unit and variable cost per unit. The contribution margin per unit indicates how much the total contribution margin will increase with an additional unit of sales. The *contribution margin ratio* expresses similar ideas, but as a percentage of sales dollars. Specifically, the contribution margin ratio is the total contribution margin divided by total sales dollars (or contribution margin per unit divided by sales price per unit), and indicates how much the total contribution margin increases with an additional dollar of sales revenue.
- 3-5** In evaluating whether a business venture will be profitable, the breakeven point is the volume at which the profit equals zero, that is, revenues equal total costs.

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