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Chapter 4 Cost-Volume-Profit Relationships

Discussion Case 4-1

The point of this case is to illustrate that even when competition is high, CVP analysis can easily cope with changing assumptions and estimates.

Some possible reasons for disagreeing:

- Even when competition is high, selling prices, unit costs and cost behavior patterns are unlikely to change by large amounts in the short-run or to change so quickly that CVP analysis will be of limited use.
- When competition is high, some values used in CVP analysis such as

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Sabine Zange



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