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CHAPTER 3

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accounting. 1, 2, 3, 4, 5 1 1, 2 2. Explain the building blocks of accounting: ethics, principles, and assumptions. 6, 7, 8, 9, 10 2 3, 4 3. State the accounting equation, and define its components. 11, 12, 13, 22 1, 2, 3, 4, 5, 8 3, 5 5 1A, 2A 4A 4. Analyze the effects of business transactions on the

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NOTATION USED IN CHAPTER 3 SOLUTIONS. SP: Selling price VCU: Variable cost per unit CMU: Contribution margin per unit FC: Fixed costs TOI: Target operating income. 3-1 Cost-volume-profit (CVP) analysis examines the behavior of total revenues, total costs, and operating income as changes occur in the units sold, selling price, variable cost per unit, or fixed costs of a product.

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