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

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2 Managerial Accounting, 17th Edition Self-imposed budgets do carry with them the risk of budgetary slack. The budgets prepared by lower-level managers should be carefully reviewed to prevent too much slack. 8-9 The direct labor budget and other budgets can be used to forecast workforce staffing needs. Careful planning can help a

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