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Solution: Answer No.1 Required Formula  
$$\text{BEP Units} = \text{FC} / (\text{S.P Per Unit} - \text{VC Per Unit})$$
  
Or Where BEP Units = Break Even

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Point in Units  $FC = \text{Fixed Cost S.PPer}$   
Unit = Selling Price Per Unit  $VCP\text{er Unit}$   
= Variable Cost Per Unit  $CM\text{Per Unit} =$   
Contribution Margin Per Unit By putting  
values  $BEP\text{Units} = 54,000,000 / (36,000$   
 $- 29,200)$   $BEP\text{Units} = 54,000,000 / 6800$   
 $BEP\text{Units} = 7941.18$  or 7941 Units Total  
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measure, is preferable by the  
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equip you to conduct Cost Volume Profit analysis.. Star Enterprises is an engineering firm, which is engaged in production of small engineering equipment for automobile industry.

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Management accounting is an internal  
business function responsible for

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reporting financial information to business owners. Companies often use management accounting as a support tool for business management.

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