

Table of Contents: **Pages:**

I.	QUESTIONS ON THE SCRIPT „THEORY AND PRACTICE OF COST ANALYSIS“BY VISITING PROFESSOR DOC. DR. HELMUT LANG	5
II.	EXERCISES OF CONTRIBUTION MARGIN ACCOUNTING AND ITS SOLUTIONS	10
	EXERCISE 1	10
	EXERCISE 2	14
	EXERCISE 3	18
	EXERCISE 4	23
	EXERCISE 5	26
	EXERCISE 6	31
	EXERCISE 7	34
	EXERCISE 8	37
	EXERCISE 9	42
	EXERCISE 10	47
	EXERCISE 11	51
	EXERCISE 12	54
	EXERCISE 13	57
	EXERCISE 14	60
	EXERCISE 15	64
	EXERCISE 16	68
	EXERCISE 17	72
	EXERCISE 18	74
	EXERCISE 19	76
	EXERCISE 20	79
	EXERCISE 21	82

16. There are two cost functions, type A and type B. Give the most important 30 features and the most important equal feature.

EXERCISE 22	88
EXERCISE 23	94
EXERCISE 24	100

Abbreviation of terms:

German expression:	English expression:
p = Preis pro Stück	market price per unit
P = Umsatz insgesamt (oder pro Produktgruppe)	turnover in total (or per group of products)
kv = variable Kosten pro Stück	variable costs per piece
Kv = variable Kosten insgesamt	variable costs in total
Kf = fixe Kosten insgesamt	fixed costs
db = Deckungsbeitrag je Stück	contribution margin per piece
DB = Deckungsbeitrag insgesamt	contribution margin in total
g = Stückgewinn	profit per piece
BEP = Nutzenschwelle	break-even point
mgr = Grenzmenge	marginal amount