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profit graph is based

on the following simple equation: Profit = Unit CM \times Q - Fixed expenses. Profit = (\$16 - \$11)× Q - \$16, Profit = $$5 \times Q - $16, To$ plot the graph, select two different levels of sales such as Q=0 and Q=4.000.

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fixed cost has a fairly short planning horizon—usually a year. Such costs arise from annual decisions by management to spend on certain fixed cost items, such as advertising, research, and

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