



Management Accounting

Spring 2025

TA Pedro Perdigão - pedro.perdigao@novasbe.pt

Practical Class #14

Agenda

01

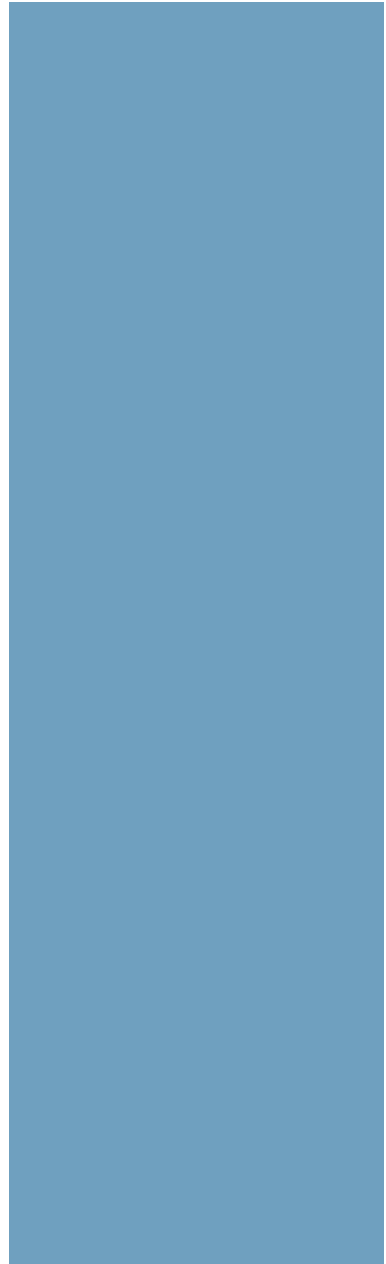
Exercise 38

Great Travels

02

EXERCISE 49

Depressa&Bem



01

Exercise 38

Great Travels

02

Exercise 49

Depressa&Bem

Problem 49– Question 2

P&L	XR244	XR276	TOTAL
	(6857 x 785€)	(10285 x 955€)	
Sales	5 382 745€	9 822 175€	15 204 920€
	(6857 x 305,5€)	(10285 x 386,75€)	
- Variable Costs	2 094 813€	3 977 723, 75€	6 072 537, 25€
Contribution Margin	3 287 931, 5€	5 844 451, 25€	9 132 382, 75€
- Fixed Costs			7 500 000€
Operating Profit			1 632 382, 75€

Problem 49– Question 4

P&L	XR244	XR276	Order	TOTAL
	(10000 x 785€)	(5333 x 955€)	(2000 x 1200€)	
Sales	7 850 000€	5 093 150€	2 400 000€	15 343 015€
	(10000 x 305,5€)	(5333 x 386,75€)	(2000 x 533€)	
- Variable Costs	3 055 000€	2 062 537, 75€	1 066 000€	6 183 547, 75€
Contribution Margin	4 795 000€	3 030 477, 25€	1 334 000€	9 159 477, 25€
- Fixed Costs				7 500 000€
Operating Profit				1 659 477, 25€