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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 \times Q - Fixed expenses. Profit = (\$16 - \$11) \times 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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