

## Homework

32.

$$18,500 * (100\% - 58\%) = 18,500 * 42\% = \$7,770_{TC}$$

$$CPofD = 100 * 54.75 = 5,475$$

$$CPB = 7,770 - 5,475 = 2,295$$

$$RPP = 100 * 125 = 12,500$$

$$18,500 - 12,500 = 6,000_{TR}$$

$$6,000 - 2,295 = 3,705_{MUS}$$

$$MU\% = 3,705 / 6,000 = \underline{61.75\%}$$

33.

$$23,000 * (100\% - 59.5\%) = 23,000 * 40.5\% = 9,315_{TC}$$

$$CPofD = 4,500$$

$$CPB = 9,315 - 4,500 = 4,815$$

$$RPP = 9,800$$

$$23,000 - 9,800 = 13,200_{TR}$$

$$13,200 - 4,815 = 8,385_{MUS}$$

$$MU\% = 8,385 / 13,200 = \underline{63.52\%}$$

34.

$$9,500 * (100\% - 51\%) = 9,500 * 49\% = 4,655_{TC}$$

$$CP_{ofD} = 100 * 23.40 = 2,340$$

$$CPB = 4,655 - 2,340 = 2,315$$

$$23.40 / (100\% - 48\%) = 23.40 / 52\% = 45_R$$

$$RPD = 45 * 100 = 4,500$$

$$9,500 - 4,500 = 5,000_{TR}$$

$$5,000 - 2,315 = 2,685_{MU\$}$$

$$2,685 / 5,000 = \underline{53.7\%}$$

35.

$$75,000 * (100\% - 54\%) = 75,000 * 46\% = 34,500_{TC}$$

$$CP_{ofD} = 5,975$$

$$CPB = 34,500 - 5,975 = 28,525$$

$$RPD = 11,000$$

$$75,000 - 11,000 = 64,000_{TR}$$

$$64,000 - 28,525 = 35,475_{MU\$}$$

$$35,475 / 64,000 = \underline{55.42\%}$$