



🎵 **Title: “Break Even and Beyond”**

**Verse 1**

Profit is the story of how we grow,  
Revenue in, and out the costs go.  
Money in minus money out,  
That’s the scorecard business is about.  
But profit’s not just one kind, no way —  
There are *four levels* that guide the day:  
Gross, Operating, Pre-tax, and Net,  
Each tells a tale you won’t forget.

**Chorus**

Find your break-even, your magic line,  
Where zero loss and zero shine.  
Fixed and variable, know them well,  
That’s how you manage and excel.  
Contribution margin shows the key,  
How each sale adds to your victory!  
Learning’s clearer, knowledge swell —  
With SEKAEL, you’ll do it well!

**Verse 2**

*Gross Profit*—Revenue minus COGS,  
The cost to make what’s in your logs.  
Then *Operating Profit*—after rent and pay,  
Shows your core strength day by day.  
Add or subtract non-business gain,  
That’s *Pre-tax Profit*, clear and plain.  
Then taxes go, what do we find?  
*Net Income*—the bottom line!

**Chorus**

Find your break-even, your magic line,  
Where zero loss and zero shine.  
Fixed and variable, know them well,  
That’s how you manage and excel.  
Contribution margin shows the key,

How each sale adds to your victory!  
Learning's clearer, knowledge swell —  
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### **Bridge**

Fixed costs stay, no matter the sale,  
Rent and salary, steady as a rail.  
Variable costs rise with each buy,  
Like ingredients when cookies fly.  
Divide fixed costs by margin rate,  
To know what sales will compensate!

### **Verse 3**

Japan loves long-term Operating gains,  
While U.S. seeks Net Income's chains.  
Philippines? After-tax flow's the goal,  
With VAT that takes its toll.  
Each land's challenge is unique,  
Yet profit's language all still speak.  
Manage costs, watch margins climb,  
And hit that break-even right on time!

### **Final Chorus**

Find your break-even, your magic line,  
Where zero loss and zero shine.  
Grow your profits, big or small,  
Understand the numbers—learn them all!  
Contribution margin, clear and bright,  
Guides your business toward the light!  
Learning strong, you now can tell—  
You've mastered profit with SEKAEL!

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