

Managerial accounting exam 1 (chapters 1-3) questions with answers

Based upon the following information calculate the overhead rate per hour. Overhead is applied on the basis of direct labor-hours and they estimate that 10,000 labor hours will be worked during the year.
DM=\$10,000, DL=\$25,000, Rent on factory building=\$12,000, Sales commissions=\$22,000, Depreciation on the factory equipment=\$4,000, Indirect labor=\$5,000 and the Production Supervisor's salary=\$22,000. - **ANSWER:** ✓✓ \$4.30. (Rent on factory building "12000" + depreciation on factory equipment "4000" + indirect labor "5000" + production supervisor's salary "22000" = 43000, 43000/10000 labor hours = \$4.30)

If the level of activity increases within the relevant range what happens to: unit variable cost, total variable cost, Unit fixed cost, and total fixed cost - **ANSWER:** ✓✓ Unit variable cost- increases

Total variable cost - remains constant

Unit fixed cost - decreases

Total fixed cost - remains constant

If the level of activity decreases within the relevant range what happens to: unit variable cost, total variable cost, Unit fixed cost, and total fixed cost - **ANSWER:** ✓✓ Unit variable cost - decreases

Total variable cost - remains constant

Unit fixed cost - increases

Total fixed cost - remains constant

A manufacturing company prepays coverage for a two year period. The premium for two years is \$3,600 and is paid at the beginning of the first year. Forty percent applies to manufacturing and the other sixty percent applies to selling and administrative expenses. what amounts should be considered product and period costs for the first year of coverage? - **ANSWER:** ✓✓ Product cost = \$720

period cost = \$1,080

(annual insurance expense = 3,600/2= 1,800, product= 40% * 1800= 720, period= 60% * 1800= 1,080)

The bailey company applies overhead to jobs on the basis of direct labor hours. the following information is available for last year. estimated overhead cost = \$150,000 and estimated direct labor

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Don R. Hansen, Maryanne M. Mowen

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United States Air Force Academy United States Air Force Academy,1985 **Curriculum Handbook with General Information Concerning ... for the United States Air Force Academy** United States Air Force Academy,1988 Annual Catalogue United States Air Force Academy,1985 CMA ,1989 **Management Accounting** Don R. Hansen,Maryanne M. Mowen,1997 The new edition of this successful text continues to cover both innovative and traditional topics in management accounting However by using the activity based framework and by integrating activity concepts throughout the text students are shown that the traditional methods have limitations while the activity based approach is very advantageous A full chapter on international issues also provides students with a well rounded view of management accounting around the world Other items such as ethical conduct for management accountants enhanced discussion of the value chain and cost behavior covered within an activity framework help future managers learn how they can use management accounting information for the betterment of the companies they will work for **Managerial Accounting** Michael Maher,Clyde P. Stickney,Roman L. Weil,1994 **A Survey of Accounting** Ronald J. Huefner,Robert P. Derstine,1988 The National Guide to Educational Credit for Training Programs American Council on Education,2005 Highlights over 6 000 educational programs offered by business labor unions schools training suppliers professional and voluntary associations and government agencies Hospitality Management Accounting, 6e Student Workbook Michael M. Coltman,1998 CRUCIAL ACCOUNTING SKILLS FOR THE HOSPITALITY PROFESSIONAL In the fast growing and increasingly competitive hospitality industry every business is under extreme pressure to maximize revenue and minimize costs simply to maintain existing profit levels Hospitality Management Accounting Seventh Edition gives students a firm grounding in the fundamental concepts and analytical techniques they will need as professionals to take direct control of an accounting system and evaluate the effectiveness of current and past operations Filled with case studies expanded exercise and problem sections and alternative solution sets that provide multiple problem solving approaches this updated new edition is the only text in the field that covers credit card receivables It features an extensive review of accounting systems and a special section on the use of computers in the hospitality industry Important topics covered in this text include Understanding analyzing and interpreting financial statements Ratio analysis and internal control The bottom up approach to pricing Cost management and the cost volume profit approach to decisions Operations budgeting and cash budgeting Statement of cash flows and working capital Hospitality Management Accounting Seventh Edition equips hospitality management and culinary students with the skills they need to take command of one of the most crucial aspects of the management of any hospitality business **Catalogue of Title-entries of Books and Other Articles Entered in the Office of the Librarian of Congress, at Washington, Under the Copyright Law ... Wherein the Copyright Has Been Completed by the Deposit of Two Copies in the Office** Library of Congress. Copyright Office,1923 **CMA Examination Review: Outlines and study guides** Irvin N.

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