

Accounting 202 Final Exam

Questions With Answers

When activity based costing is used for internal decision making, the cost of idle capacity should be assigned to products. - Answer False, it shouldn't be assigned.

Which of the following statements is NOT correct concerning the cash budget?

- a. It is not necessary to prepare any other budgets before preparing the cash budget.
- b. The cash budget should be prepared before the budgeted income statement.
- c. The cash budget should be prepared before the budgeted balance sheet.
- d. The cash budget builds on earlier budgets and schedules as well as additional data. - Answer a. It is not necessary to prepare any other budgets before preparing the cash budget.

Hamitor Framing's cost formula for its supplies cost is \$1,640 per month plus \$9 per frame. For the month of August, the company planned for activity of 572 frames, but the actual level was 573 frames. The actual supplies cost for the month was \$7,080. The supplies cost in the planning budget for August would be closest to:

- a. \$7,080
- b. \$7,068
- c. \$6,788
- d. \$6,797 - Answer c. \$6,788

$$1,640 + (9 \times 572) = \$6,788$$

Using the ABC system, how much total MOH would be assigned to product T05P?

Machining Machine Hours \$180,000 9,000 MH's
Machine setups # of setups \$125,000 250 setups
Product Design # of products \$44,000 2 products
General Factory DLH's \$260,000 10,000 DLH's

- a. \$156,000
- b. \$303,000
- c. \$147,000
- d. \$304,500 - Answer b. \$303,000

$$\text{Machining: } 180,000/9,000 = 20 \text{ MH} \times 4,000 =$$

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Folorunsho MEJABI

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Table of Contents Answers For Mypearsonlab Accounting 202

1. Understanding the eBook Answers For Mypearsonlab Accounting 202
 - The Rise of Digital Reading Answers For Mypearsonlab Accounting 202
 - Advantages of eBooks Over Traditional Books
2. Identifying Answers For Mypearsonlab Accounting 202
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Answers For Mypearsonlab Accounting 202
 - User-Friendly Interface
4. Exploring eBook Recommendations from Answers For Mypearsonlab Accounting 202

- Personalized Recommendations
- Answers For Mypearsonlab Accounting 202 User Reviews and Ratings
- Answers For Mypearsonlab Accounting 202 and Bestseller Lists

5. Accessing Answers For Mypearsonlab Accounting 202 Free and Paid eBooks

- Answers For Mypearsonlab Accounting 202 Public Domain eBooks
- Answers For Mypearsonlab Accounting 202 eBook Subscription Services
- Answers For Mypearsonlab Accounting 202 Budget-Friendly Options

6. Navigating Answers For Mypearsonlab Accounting 202 eBook Formats

- ePUB, PDF, MOBI, and More
- Answers For Mypearsonlab Accounting 202 Compatibility with Devices
- Answers For Mypearsonlab Accounting 202 Enhanced eBook Features

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- Adjustable Fonts and Text Sizes of Answers For Mypearsonlab Accounting 202
- Highlighting and Note-Taking Answers For Mypearsonlab Accounting 202
- Interactive Elements Answers For Mypearsonlab Accounting 202

8. Staying Engaged with Answers For Mypearsonlab Accounting 202

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Answers For Mypearsonlab Accounting 202

9. Balancing eBooks and Physical Books Answers For Mypearsonlab Accounting 202

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Answers For Mypearsonlab Accounting 202

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine Answers For Mypearsonlab Accounting 202

- Setting Reading Goals Answers For Mypearsonlab Accounting 202
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Answers For Mypearsonlab Accounting 202

- Fact-Checking eBook Content of Answers For Mypearsonlab Accounting 202
- Distinguishing Credible Sources

13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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