

# 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 administrating 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

# Managerial Accounting 2final Exam Solutions

**Irvin N. Gleim, Patrick R. Delaney**



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United States Air Force Academy United States Air Force Academy, 1985 **Annual Catalogue** United States Air Force Academy, 1984 **Curriculum Handbook with General Information Concerning ... for the United States Air Force Academy** United States Air Force Academy, 1988 **Personal Transferable Skills in Accounting Education** Kim Watty, Beverley Jackling, Richard M.S. Wilson, 2014-07-16 The development of generic skills often referred to as soft skills in accounting education has been a focus of discussion and debate for several decades During this time employers and professional bodies have urged accounting educators to consider and develop curricula which provide for the development and assessment of these skills In addition there has been criticism of the quality of accounting graduates and their ability to operate effectively in a global economy Embedding generic skills in the accounting curriculum has been acknowledged as an appropriate means of addressing the need to provide knowledge professionals to meet the needs of a global business environment **Personal Transferable Skills in Accounting Education** illustrates how generic skills are being embedded and evaluated in the accounting curriculum by academics from a range of perspectives Each chapter provides an account of how the challenge of incorporating generic skills in the accounting curriculum within particular educational environments has been addressed The challenges involved in generic skills development in higher education have not been limited to the accounting discipline This book provides examples which potentially inform a wide range of discipline areas Academics will benefit from reading the experiences of incorporating generic skills in the accounting curriculum from across the globe This book was originally published as a themed issue of *Accounting Education* an international journal CMA, 1989

**Managerial Accounting** Steve Jackson, Roby Sawyers, 2003 This text is unique in its first person discovery learning approach using a 4 step decision making model throughout It truly conveys a management perspective by including coverage of topics such as ABM the value chain and balanced scorecard evaluation techniques It is also the first managerial text to incorporate coverage on knowledge management Ch 13 highlighting the latest developments for improved managerial decision making Managerial Accounting Michael Maher, Clyde P. Stickney, Roman L. Weil, 2004 This classic text for MBA programs offers balanced coverage of concepts methods and uses of managerial accounting with an increasingly strong emphasis on management decision making This approach helps focus on concepts and managerial uses of financial information rather than techniques of cost accounting The current edition emphasizes international issues strategic effects of decisions ethics and new management accounting trends Also emphasized are process improvement integration of financial reporting issues for management decision making and application of managerial accounting tools to the emerging service sector government and nonprofits in examples and problem material **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

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