

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 Test Bank Questions

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems

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Tsay,2014-09-16 Fundamental Managerial Accounting Concepts 7e Managerial Accounting Cecily A. Raiborn,2004

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