

## ACCT346 Final Exam (Managerial Accounting)

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#### Page 1

1. (TCO 1) A difference between actual costs and planned costs (Points : 4)
2. (TCO 1) Which of the following is *not* likely to be a fixed cost? (Points : 4)
3. (TCO 2) Which of the following is not a manufacturing cost? (Points : 4)
4. (TCO 2) A job-order costing system is likely used by a (Points : 4)
5. (TCO 3) Equivalent units are calculated by (Points : 4)
6. (TCO 3) The Freedom Corporation's painting department had a beginning inventory of 580 units, which had direct material costs of \$22,715. During June, 9,290 units were started and costs of \$1,268,085 were incurred for direct material. Ending inventory consists of 1,000 units, which are 35% complete with respect to direct material. What is the cost per equivalent unit for direct material? (Points : 4)
7. (TCO 4) Which of the following is not an assumption of C-V-P analysis? (Points : 4)
8. (TCO 4) The contribution margin per unit is the difference between (Points : 4)
9. (TCO 5) Full costing (Points : 4)
10. (TCO 5) Which of the following is *not* true when units sold exceed units produced? (Points : 4)
11. (TCO 6) Cost-plus contracts are common in which of the following industries? (Points : 4)
12. (TCO 6) Which of the following is not generally true when a company compares ABC and traditional costing? (Points : 4)
13. (TCO 7) Fixed costs that will be eliminated if a particular course of action is undertaken are called (Points : 4)

#### Page 2

1. (TCO 7) Two or more products that result from common inputs are called (Points : 4)
2. (TCO 8) Activity based pricing seeks to (Points : 4)
3. (TCO 8) When deciding to accept or reject a special order, which of the following costs would most likely not be relevant? (Points : 4)
4. (TCO 9) Present value techniques (Points : 4)
5. (TCO 9) The internal rate of return (Points : 4)
6. (TCO 10) A method of budget preparation that requires all budgeted amounts to be justified by the department, even if the amounts were supported in prior periods, is called (Points : 4)
7. (TCO 10) Which budget is prepared first? (Points : 4)
8. (TCO 10) The difference between standard costs and budgeted costs is that standard costs (Points : 4)
9. (TCO 10) The overhead volume variance indicates that (Points : 4)
10. (TCO 10) A subunit that has responsibility for controlling cost but not revenues is a(n) (Points : 4)
11. (TCO 10) Which of the following is *not* an advantage of decentralization for a company? (Points : 4)

# Managerial Accounting Sample Final Exam

**Robert R. Redfield**



## **Managerial Accounting Sample Final Exam:**

## Unveiling the Magic of Words: A Review of "**Managerial Accounting Sample Final Exam**"

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Managerial Accounting Sample Final Exam**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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