

## MID-TERM EXAM MANAGERIAL ACCOUNTING

### KIC01-K45-MRS.QANH

#### Question 1:

In situations where management must decide between accepting or rejecting a one-time-only special order where there is sufficient idle capacity to fill the order, which one of the following is NOT relevant in making the decision?

- A. Differential costs
- B. Absorption costing unit product costs**
- C. Variable costs
- D. Incremental costs

#### Question 2:

Amy Company makes three products (A, B, & C) with the following characteristics:

	Product A	Product B	Product C
Selling price per unit	\$25	\$40	\$50
Variable costs per unit	\$11	\$30	\$30
Machine hours per unit	3 machine hours	2 machine hours	5 machine hours

The company has a capacity of 5,000 machine hours, but there is virtually unlimited demand for each product. In order to maximize profit, how many units of each product should the company produce?

- A. 0 units of A, 2,500 units of B, and 0 units of C**
- B. 1,667 units of A, 2,500 units of B, and 1,000 units of C
- C. 1,667 units of A, 0 units of B, and 0 units of C
- D. 0 units of A, 0 units of B, and 1,000 units of C

#### Question 3:

The Emily Company is considering the addition of a new model calculator, the C-25, to its current product lines. The expected cost and revenue data for the C-25 calculator are as follows:

Number of units produced and consumed annually	5,000 units
Unit selling price	\$69
Unit variable costs:	
Production	\$32
Selling	\$7
Avoidable fixed costs per year:	
Production	\$80,000
Selling	\$30,000

If the C-25 model is added as a new product line, it is expected that the contribution margin of other product lines at Emily will drop by \$13,000 per year. If the C-25 product line is added next year, the change in operating income should be:

- A. \$36,000 increase
- B. \$36,000 decrease
- C. \$27,000 decrease**
- D. \$27,000 increase

# Midterm Exam Managerial Accounting

**CH Cherryholmes**



## **Midterm Exam Managerial Accounting:**

## The Enigmatic Realm of **Midterm Exam Managerial Accounting**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Midterm Exam Managerial Accounting** a literary masterpiece penned by way of a renowned author, readers attempt a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting affect the hearts and minds of those that partake in its reading experience.

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