

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 Answers

ML Morrison



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Competence Development in Controlling and Management Accounting Stephan Schöning,Viktor Mendel,2023-04-12 The book is considered a guideline for systemic personnel development in controlling of nationally and internationally active companies on the basis of a targeted development of competencies In particular the challenges posed by digitalization and globalization are considered and substantiated with the help of empirical studies Employees and managers in controlling as well as HR managers in companies gain a deeper understanding of the necessity and the components of systematic personnel development The goals are the formation of high performance teams in controlling as well as the identification of personal career paths on the way to top management tasks as CFO The focus of the personnel development model is on the transfer of the competence oriented development approach which in addition to the traditionally considered technical and methodological competencies also takes into account social and personal competencies as well as additional digital and intercultural competencies The book is rounded off by a survey of the current situation the definition of a target situation to be aimed at the discussion of suitable further training measures and the monitoring of the level of competency achieved and illustrates concrete career concepts

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