

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

Management Accounting Exams And Answers

JE Gale



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MANAGEMENT ACCOUNTING: MULTIPLE CHOICE QUESTIONS & ANSWERS FOLORUNSHO

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Table of Contents Management Accounting Exams And Answers

1. Understanding the eBook Management Accounting Exams And Answers
 - The Rise of Digital Reading Management Accounting Exams And Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Management Accounting Exams And Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Management Accounting Exams And Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Management Accounting Exams And Answers
 - Personalized Recommendations
 - Management Accounting Exams And Answers User Reviews and Ratings

- Management Accounting Exams And Answers and Bestseller Lists
- 5. Accessing Management Accounting Exams And Answers Free and Paid eBooks
 - Management Accounting Exams And Answers Public Domain eBooks
 - Management Accounting Exams And Answers eBook Subscription Services
 - Management Accounting Exams And Answers Budget-Friendly Options
- 6. Navigating Management Accounting Exams And Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Management Accounting Exams And Answers Compatibility with Devices
 - Management Accounting Exams And Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Management Accounting Exams And Answers
 - Highlighting and Note-Taking Management Accounting Exams And Answers
 - Interactive Elements Management Accounting Exams And Answers
- 8. Staying Engaged with Management Accounting Exams And Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Management Accounting Exams And Answers
- 9. Balancing eBooks and Physical Books Management Accounting Exams And Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Management Accounting Exams And Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Management Accounting Exams And Answers
 - Setting Reading Goals Management Accounting Exams And Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Management Accounting Exams And Answers
 - Fact-Checking eBook Content of Management Accounting Exams And Answers
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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