

Gardner: Use Practice Exam – Chapter 3

From these pages, answer each of the following questions, explaining your answers or showing your work, as appropriate, and then compare your solutions to those provided at the end of the presentation.

1. An analysis of all past purchased parts indicates that purchased parts, on average, cost \$1.50 per machine hour of activity based on \$10,000 cost base hours and \$1.00 per machine hour of activity based on 10,000 machine hours. Assuming that this analysis is within the relevant range, what is the anticipated purchased cost of the company's 8 million 10,000 machine hours?

2. The Chart for Two provided the following costs for 100,000 and various volumes of production:

Production	Total
Variable	Machine Hours
Fixed	Costs
and other	
costs	

Required: a scattergraph to estimate the cost function for variable costs

3. Company Company has used \$10,000 to ship 1,000 pounds and \$15,000 to ship 3,000 pounds. If the company ships 2,000 pounds, what is the total expected shipping expense?

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Mark Garrison



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