

# Chapter 1

Student name: \_\_\_\_\_

**ESSAY.** Write your answer in the space provided or on a separate sheet of paper.

1) Dobosh Corporation has provided the following information:

	Cost per Unit	Cost per Period
Direct materials	\$ 7.05	
Direct labor	\$ 3.65	
Variable manufacturing overhead	\$ 1.60	
Fixed manufacturing overhead		\$ 113,400
Sales commissions	\$ 1.50	
Variable administrative expense	\$ 0.55	
Fixed selling and administrative expense		\$ 36,450

**Required:**

- For financial reporting purposes, what is the total amount of product costs incurred to make 9,000 units?
- For financial reporting purposes, what is the total amount of period costs incurred to sell 9,000 units?
- If 10,000 units are sold, what is the variable cost per unit sold?
- If 10,000 units are sold, what is the total amount of variable costs related to the units sold?
- If 10,000 units are produced, what is the total amount of manufacturing overhead cost incurred?
- If the selling price is \$21.60 per unit, what is the contribution margin per unit sold?
- If 8,000 units are produced, what is the total amount of direct manufacturing cost incurred?
- If 8,000 units are produced, what is the total amount of indirect manufacturing costs incurred?
- What incremental manufacturing cost will the company incur if it increases production from 9,000 to 9,001 units?

# Managerial Accounting Garrison Test Study Guide

**Peter C. Brewer, Ray H. Garrison, Eric  
W. Noreen**



## **Managerial Accounting Garrison Test Study Guide:**

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