

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

R Barnett



Midterm Exam Managerial Accounting:

Midterm Exam Managerial Accounting: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels enthraling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have enthralled audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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