

**Question 5****(15 marks)**

The data below has been taken from the cost records of the Parker Company. The data relate to the manufacturing costs of producing one of its products and number of units produced.

Month	Units Produced	Total Direct Materials Costs	Total Direct Labour Costs	Total Overhead Costs
January	8,000	\$12,000	\$4,000	\$20,000
February	4,500	6,750	2,250	13,000
March	7,000	10,500	3,500	18,500
April	9,000	13,500	4,500	23,500
May	3,750	5,625	1,875	10,500
June	6,000	9,000	3,000	16,500
July	3,000	4,500	1,500	8,500
August	5,000	7,500	2,500	14,500

**Required:**

- Using High-Low Point Method, estimate the total monthly fixed manufacturing costs and the variable manufacturing cost per unit. **(5 marks)**
- Assume that 4,800 units are expected to be produced in the month of September, and then compute the following expected costs for the month of September:
  - Total prime costs. **(2 marks)**
  - Total conversion costs. **(2 marks)**
  - Total manufacturing costs. **(2marks)**
  - Variable manufacturing overhead costs per unit. **(2marks)**
  - Fixed manufacturing overhead costs per unit. **(2marks)**

# Managerial Accounting Sample Midterm Exam

**Jerry J. Weygandt, Paul D.  
Kimmel, Donald E. Kieso**



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## **Table of Contents Managerial Accounting Sample Midterm Exam**

1. Understanding the eBook Managerial Accounting Sample Midterm Exam
  - The Rise of Digital Reading Managerial Accounting Sample Midterm Exam
  - Advantages of eBooks Over Traditional Books
2. Identifying Managerial Accounting Sample Midterm Exam
  - 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 Managerial Accounting Sample Midterm Exam
  - User-Friendly Interface
4. Exploring eBook Recommendations from Managerial Accounting Sample Midterm Exam
  - Personalized Recommendations
  - Managerial Accounting Sample Midterm Exam User Reviews and Ratings
  - Managerial Accounting Sample Midterm Exam and Bestseller Lists
5. Accessing Managerial Accounting Sample Midterm Exam Free and Paid eBooks
  - Managerial Accounting Sample Midterm Exam Public Domain eBooks
  - Managerial Accounting Sample Midterm Exam eBook Subscription Services
  - Managerial Accounting Sample Midterm Exam Budget-Friendly Options

6. Navigating Managerial Accounting Sample Midterm Exam eBook Formats
  - ePub, PDF, MOBI, and More
  - Managerial Accounting Sample Midterm Exam Compatibility with Devices
  - Managerial Accounting Sample Midterm Exam Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Managerial Accounting Sample Midterm Exam
  - Highlighting and Note-Taking Managerial Accounting Sample Midterm Exam
  - Interactive Elements Managerial Accounting Sample Midterm Exam
8. Staying Engaged with Managerial Accounting Sample Midterm Exam
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Managerial Accounting Sample Midterm Exam
9. Balancing eBooks and Physical Books Managerial Accounting Sample Midterm Exam
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Managerial Accounting Sample Midterm Exam
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Managerial Accounting Sample Midterm Exam
  - Setting Reading Goals Managerial Accounting Sample Midterm Exam
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Managerial Accounting Sample Midterm Exam
  - Fact-Checking eBook Content of Managerial Accounting Sample Midterm Exam
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements



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web freude und glück in der schönsten zeit des jahres durch achtsamkeit zu mehr gelassenheit und weihnachtsfreude inspirierende texte zitate und Übungen rezepte ausmalbilder und kreativideen von der adventszeit bis zum jahreswechsel jedes jahr erfüllt uns aufs neue der herzenswunsch nach freude harmonie und gemütlichkeit in

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