

## Managerial Accounting Exam 2 With 100% Correct And Verified Answers

A cost which remains constant per unit at various levels of activity is a - Correct Answer-variable cost.

Two costs at Bradshaw Company appear below for specific months of operation.

Month	Amount	Units Produced	Delivery costs
September	\$ 40,000	40,000	
October	55,000	60,000	

Month	Amount	Units Produced	Utilities
September	\$ 84,000	40,000	
October	126,000	60,000	

October 126,000 60,000 - Correct Answer-Delivery costs are mixed and utilities are variable.

A fixed cost is a cost which - Correct Answer-remains constant in total with changes in the level of activity.

Cost behavior analysis is a study of how a firm's costs - Correct Answer-respond to changes in the level of business activity.

At the high level of activity in November, 6000 machine hours were run and power costs were \$20000. In April, a month of low activity, 1000 machine hours were run and power costs amounted to \$11000. Using the high-low method, the estimated fixed cost element of power costs is - Correct Answer-\$9200.

If Qualls Quality Airline cuts its domestic fares by 30%, - Correct Answer-a profit can be earned either by increasing the number of passengers or by decreasing variable costs.

For analysis purposes, the high-low method usually produces a(n) - Correct Answer-reasonable estimate.

In CVP analysis, the term "cost" - Correct Answer-includes manufacturing costs plus selling and administrative expenses.

To which function of management is CVP analysis most applicable? - Correct Answer-Planning

# Managerial Accounting Exam 2 Answers

**Michael Brown**



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