

Connect - Managerial Accounting Exam (Ch 1-3)

Questions 1-2

[The following information applies to the questions displayed below.]

Listed here are the total costs associated with the 2013 production of 1,000 drum sets manufactured by DrumBeat. The drum sets sell for \$568 each.

Costs	
1.	Plastic for casing—\$23,000
2.	Wages of assembly workers—\$90,000.
3.	Property taxes on factory—\$5,000
4.	Accounting staff salaries—\$41,000
5.	Drum stands (1,000 stands outsourced)—\$43,000
6.	Rent cost of equipment for sales staff—\$24,000
7.	Upper management salaries—\$215,000
8.	Annual flat fee for maintenance service on factory equipment—\$15,000
9.	Sales commissions—\$25 per unit, 1,000 units sold.
10.	Machinery depreciation, straight-line—\$45,000

1.

Required:

- Classify each cost and its amount as (a) either variable or fixed and (b) either product or period. (The first cost is completed as an example.)

	Costs	Cost by Behavior		Cost by Function	
		Variable	Fixed	Product	Period
1.	Plastic for casing	\$23,000		\$23,000	
2.	Wages of assembly workers	90,000		90,000	
3.	Property taxes on factory		\$5,000	5,000	
4.	Accounting staff salaries		41,000		41,000
5.	Drum stands	43,000		43,000	
6.	Rent cost of equipment for sales staff		24,000		24,000
7.	Upper management salaries		215,000		215,000
8.	Annual flat fee paid for maintenance service on factory equipment		15,000	15,000	
9.	Sales commissions	25,000			25,000
10.	Machinery depreciation, straight-line		45,000	45,000	

Explanation:

Sales commissions = \$25 × 1,000 = \$25,000

2.

Managerial Accounting Answer Key

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

Managerial Accounting Answer Key:

Managerial Accounting Answer Key Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Managerial Accounting Answer Key**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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Table of Contents Managerial Accounting Answer Key

1. Understanding the eBook Managerial Accounting Answer Key
 - The Rise of Digital Reading Managerial Accounting Answer Key
 - Advantages of eBooks Over Traditional Books
2. Identifying Managerial Accounting Answer Key
 - 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 a Managerial Accounting Answer Key
 - User-Friendly Interface
4. Exploring eBook Recommendations from Managerial Accounting Answer Key
 - Personalized Recommendations
 - Managerial Accounting Answer Key User Reviews and Ratings
 - Managerial Accounting Answer Key and Bestseller Lists

5. Accessing Managerial Accounting Answer Key Free and Paid eBooks
 - Managerial Accounting Answer Key Public Domain eBooks
 - Managerial Accounting Answer Key eBook Subscription Services
 - Managerial Accounting Answer Key Budget-Friendly Options
6. Navigating Managerial Accounting Answer Key eBook Formats
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 - Highlighting and Note-Taking Managerial Accounting Answer Key
 - Interactive Elements Managerial Accounting Answer Key
8. Staying Engaged with Managerial Accounting Answer Key
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Managerial Accounting Answer Key
9. Balancing eBooks and Physical Books Managerial Accounting Answer Key
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Managerial Accounting Answer Key
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Managerial Accounting Answer Key
 - Setting Reading Goals Managerial Accounting Answer Key
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Managerial Accounting Answer Key
 - Fact-Checking eBook Content of Managerial Accounting Answer Key
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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