

# Managerial accounting exam 1 (chapters 1-3) questions with answers

Based upon the following information calculate the overhead rate per hour. Overhead is applied on the basis of direct labor-hours and they estimate that 10,000 labor hours will be worked during the year. DM=\$10,000, DL=\$25,000, Rent on factory building=\$12,000, Sales commissions=\$22,000, Depreciation on the factory equipment=\$4,000, Indirect labor=\$5,000 and the Production Supervisor's salary=\$22,000. - **ANSWER:** ✓✓ \$4.30. (Rent on factory building "12000" + depreciation on factory equipment "4000" + indirect labor "5000" + production supervisor's salary "22000" = 43000, 43000/10000 labor hours = \$4.30)

If the level of activity increases within the relevant range what happens to: unit variable cost, total variable cost, Unit fixed cost, and total fixed cost - **ANSWER:** ✓✓ Unit variable cost- increases

Total variable cost - remains constant

Unit fixed cost - decreases

Total fixed cost - remains constant

If the level of activity decreases within the relevant range what happens to: unit variable cost, total variable cost, Unit fixed cost, and total fixed cost - **ANSWER:** ✓✓ Unit variable cost - decreases

Total variable cost - remains constant

Unit fixed cost - increases

Total fixed cost - remains constant

A manufacturing company prepays coverage for a two year period. The premium for two years is \$3,600 and is paid at the beginning of the first year. Forty percent applies to manufacturing and the other sixty percent applies to selling and administrating expenses. what amounts should be considered product and period costs for the first year of coverage? - **ANSWER:** ✓✓ Product cost = \$720

period cost = \$1,080

(annual insurance expense = 3,600/2= 1,800, product= 40% \* 1800= 720, period= 60% \* 1800= 1,080)

The bailey company applies overhead to jobs on the basis of direct labor hours. the following information is available for last year. estimated overhead cost = \$150,000 and estimated direct labor

# Managerial Accounting Exam 1 Answers

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## **Managerial Accounting Exam 1 Answers:**

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will not be sufficient to pass the exam You must apply specific knowledge to the scenarios in the exam questions The questions in the Practice and Revision Kit reflect the scenario based questions you will find on the exam **CIMA Official Learning System Test of Professional Competence in Management Accounting** Heather Barnwell,2007-08-16 The 2008 edition of CIMA s Official Learning Systems has been written in conjunction with the Examiner to fully reflect what could be tested in the exam Fully revised and now in 2 colour paperback format the 2008 Learning Systems provide complete study material for the May and November 2008 exams This edition maintains the popular loose leaf format and contains Assessment of CIMA Matrix Analysis of past cases How to approach the TOPCIMA exam topic summaries recommended reading articles from a range of journals 2007 Q A s CIMA Learning Systmes are the only study materials endorsed and recommended by CIMA The Official Learning Systems are the only study materials endorsed by CIMA Updated to reflect the new assessment matrix with key sections written by the case study writer Complete integrated package incorporating TOPCIMA guidance advice on how to tackle the case study and case study practice Managerial Accounting , TOPCIMA Paper T4 TEST OF PROFESSIONAL COMPETENCE IN MANAGEMENT ACCOUNTING Study Text for 2011-2012 BPP Learning Media,2011-08-01 BPP Learning Media s Study Text for TOPCIMA will help you pass CIMA s Test of Professional Competence in Management Accounting case study exam In preparing the Text we have taken note of past papers questions put to the examiners the assessment methodology and previous case study exams The key to the case is to prepare and to practise Prepare by working through this Study Text before CIMA issues the pre seen data Later practise with the BPP Learning Media TOPCIMA Toolkit that is written around the real pre seen data The Toolkit contains analyses and exercises to get you thinking as well as a number of mock unseens to get you ready for the real thing CIMA P3 BPP Learning Media,2013-01-06 The Performance Strategy Practice Revision Kit allows you to apply your knowledge by putting theory in to practice It contains three complete mock exams and many past exam questions on every area of the syllabus The questions are supported by detailed solutions and tips on how to approach questions and earn easy marks Through practice you are equipped with the best techniques to face the exam and earn the maximum number of marks ACCA P5 Advanced Performance Management BPP Learning Media,2016-02-01 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the exam focussed material you need for exam success **ACCA Skills F9 Financial Management Revision Kit 2014** BPP Learning Media,2014-06-01 The examining team reviewed F9 Practice Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try Questions are based on realistic scenarios and designed to help you understand and apply financial management techniques and marking schemes show you how the examiner awards marks *CIMA Official Learning System Test of Professional Competence in Management Accounting* Nick Best,Kaplan Higher Education,2009-07-18 CIMA Official Learning

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## Managerial Accounting Exam 1 Answers Introduction

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