
Managerial Accounting Final Exam Questions and Answers All Correct

The first step in activity-based costing is to: - Answer-identify and classify the major activities involved in the manufacture of specific products.

One of Jetson Company's activity cost pools is inspecting, with estimated overhead of \$100,000. Jetson produces throw rugs (700 inspections) and area rugs (1,300 inspections). How much of the inspecting cost pool should be assigned to throw rugs? - Answer-\$35,000.

For an activity base to be useful in cost behavior analysis: - Answer-there should be a correlation between changes in the level of activity and changes in costs.

A variable cost is a cost that: - Answer-varies in total in proportion to changes in the level of activity.

An increase in the level of activity will have the following effects on unit costs for variable and fixed costs: - Answer-D, Remains constant & Decreases.

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

The equation which reflects a CVP income statement is: - Answer-Sales-Variable costs-Fixed costs=Net income.

Contribution margin is the amount of revenue remaining after deducting: - Answer-variable costs.

The contribution margin ratio is: - Answer-contribution margin divided by sales.

Sales mix is: - Answer-the relative percentage in which a company sells its multiples products.

For Dye Company, at a sales level of 5,000 units, sales is \$75,000, variable expenses total \$40,000, and fixed expenses are \$21,000. What is the contribution margin per unit? - Answer-\$7.00.

The required sales in units to achieve a target net income is: - Answer-(fixed cost + target net income) divided by contribution margin per unit.

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Sebastian Brünink



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