

ACCT 505 Managerial Accounting Final Exam Answers (2017)

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ACCT 505 Managerial Accounting Final Exam Answers (2017)

(TCO E) Complying with regulations is a(n) (Points : 5)

(TCO G) Given the following data, what would ROI be?

(TCO C) Madlem, Inc., produces and sells a single product whose selling price is \$120.00 per unit and whose variable expense is \$46.20 per unit. The company's fixed expense is \$405,000 per month. Required: Determine the monthly breakeven in either unit or total dollar sales. Show your work! (Points : 25)

(TCO B) Carter Corporation uses the weighted-average method in its process costing system. Data concerning the first processing department for the most recent month are listed below.

(TCO D) Out Company's absorption costing income statement for the last year of operations is presented below.

| | | |
|---|----------|---------------------------|
| Sales..... | \$70,000 | |
| Less cost of goods sold..... | 0 | |
| Beginning inventory..... | 46,000 | |
| Add cost of goods manufactured..... | 46,000 | |
| Goods available for sale..... | 46,000 | |
| Less ending inventory..... | 6,000 | |
| Cost of goods sold..... | 42,000 | Gross |
| margin..... | 25,000 | Less selling and admin. |
| expenses..... | 25,000 | Net operating income..... |
| \$0,000 Data on units produced and sold for the year are given below: | | |
| Units in beginning inventory..... | 0 | Units produced..... |
| Units sold..... | 7,000 | 6,000 Units |

Variable manufacturing costs are \$4 per unit. Fixed manufacturing overhead totaled \$16,000 for the year. The fixed manufacturing overhead was applied to products at a rate of \$2 per unit. Variable selling and administrative expenses were \$3 per unit sold.

Required: Prepare a new income statement for the year using variable costing. Comment on the differences between the absorption costing and the variable costing income statements. (Points : 30)

(TCO I) (Ignore income taxes in this problem.) Axilar Beauty Products Corporation is considering the production of a new conditioning shampoo that will require the purchase of new mixing machinery. The machinery will cost \$375,000, is expected to have a useful life of 10 years, and is expected to have a salvage value of \$50,000 at the end of 10 years. The machinery will also need a \$35,000 overhaul at the end of Year 6. A \$40,000 increase in working capital will be needed for this investment project. The working capital will be released at the end of the 10 years. The new shampoo is expected to generate net cash inflows of \$85,000 per year for each of the 10 years. Axilar's discount rate is 16%.

Required:

Part A: What is the net present value of this investment opportunity?

Part B: Based on your answer to (a) above, should Axilar go ahead with the new conditioning shampoo? (Points : 30)

(TCO A) The following data (in thousands of dollars) have been taken from the accounting records of the Maroon Corporation for the just-completed year.

Sales 1,300 Raw materials inventory, beginning 25

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James Jiambalvo



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Table of Contents Final Exam On Managerial Accounting With Answers

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

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 - Final Exam On Managerial Accounting With Answers Compatibility with Devices
 - Final Exam On Managerial Accounting With Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Final Exam On Managerial Accounting With Answers
 - Highlighting and Note-Taking Final Exam On Managerial Accounting With Answers
 - Interactive Elements Final Exam On Managerial Accounting With Answers
8. Staying Engaged with Final Exam On Managerial Accounting With Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Final Exam On Managerial Accounting With Answers
9. Balancing eBooks and Physical Books Final Exam On Managerial Accounting With Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Final Exam On Managerial Accounting With Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Final Exam On Managerial Accounting With Answers
 - Setting Reading Goals Final Exam On Managerial Accounting With Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Final Exam On Managerial Accounting With Answers
 - Fact-Checking eBook Content of Final Exam On Managerial Accounting With Answers
 - 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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web sep 6 2021 the use case diagram is a uml diagram where the each use case specifies the behaviour expected from software from the perspective of end user and relation as well as provides brief overview for different components concerning interaction between use case actors and systems