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練習問題

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1年間無料アップデート

Exam : BUS105

**Title : Managerial Accounting
(SAYA-0009) Exam**

Version : DEMO

1. Wycliff Corporation manufactures several different styles of bicycles. Managers appropriately record direct materials and direct labor into work-in-process accounts during production. To apply manufacturing overhead, managers consider cost pools for assembly and shipping to calculate a predetermined overhead rate for each department.

Which of the following best describes the method used by Wycliff Corporation for allocating manufacturing overhead costs?

- A. Activity-based
- B. Departmental
- C. Plantwide
- D. Process

Answer: B

2. Cash collections and payments for purchases would be included in which of the following budgets as part of the overall master budget?

- A. Cash budget
- B. Budgeted income statement
- C. Manufacturing overhead budget
- D. Direct materials purchases budget

Answer: A

3. This is select financial statement data for the three divisions of Technology Goods, Inc.

Assuming all assets are operating assets, what is the return on investment for each division?

	Computers Division	Televisions Division	Tablets Division
Average accounts payable	42,000	36,000	39,500
Average current liabilities	590	3,700	1,400
Average cash	65,000	48,500	53,000
Average accounts receivable	16,000	11,800	13,600
Average property, plant, and equipment	90,350	75,500	82,800
Average inventory	24,750	19,000	20,440
Operating income	35,000	15,500	27,000

- A. 17.8%, 10.0%, 15.9%
- B. 33.1%, 31.3%, 31.2%
- C. 53.0%, 32.0%, 50.9%
- D. 82.2%, 39.0%, 66.0%

Answer: A

4. These tables pertain to the blending department of Martinez Corporation, a paint manufacturer, for the month of August.

Units accounted for in the mixing department:

	Physical Units	Equivalent Units		
		Direct Materials	Direct Labor	Overhead
Units completed and transferred to the packaging department during August	350	350	350	350
Work in process inventory, August 31	600	570	500	475
Total units accounted for	950	920	850	825

Total costs to be accounted for in the mixing department:

Direct Materials	Direct Labor	Overhead	Total Cost
\$26,680	\$11,900	\$11,920	\$50,500

What is the cost per equivalent unit for direct labor, and what is the cost of direct labor to be assigned to ending work in process inventory?

- A. \$14 per equivalent unit; \$7,000 direct labor cost assigned to ending WIP inventory
- B. \$14 per equivalent unit; \$8,400 direct labor cost assigned to ending WIP inventory
- C. \$101 per equivalent unit; \$60,600 direct labor cost assigned to ending WIP inventory
- D. \$101 per equivalent unit; \$85,850 direct labor cost assigned to ending WIP inventory

Answer: A

5. Cost behavior patterns tend to be reliable within which of the following?

- A. Free cash flow
- B. A relevant range
- C. The current ratio
- D. A contribution margin

Answer: B