

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:

1. 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	0	\$23,000	0
2.	Wages of assembly workers	90,000	0	90,000	0
3.	Property taxes on factory	5,000	0	5,000	0
4.	Accounting staff salaries	41,000	0	41,000	0
5.	Drum stands	43,000	0	43,000	0
6.	Rent cost of equipment for sales staff	24,000	0	24,000	0
7.	Upper management salaries	215,000	0	215,000	0
8.	Annual flat fee paid for maintenance service on factory equipment	15,000	0	15,000	0
9.	Sales commissions	25,000	0	25,000	0
10.	Machinery depreciation, straight-line	45,000	0	45,000	0

Explanation:

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

2.

Myaccountinglab Answers Key Managerial Accounting

Karen Wilken Braun, Wendy M. Tietz

Myaccountinglab Answers Key Managerial Accounting:

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managerial accounting fundamentals that students don't always see Authors Wendy Tietz Karen Braun and Walter Harrison show the connection between accounting concepts and the businesses students interact with in their new text Managerial Accounting By presenting the accounting decisions made in companies like Target and J Crew this text's precise coverage of the core concepts gets students engaged in the learning process Note This is the standalone unbound edition if you want the book access card order the ISBN below 0132963159 9780132963152 Managerial Accounting Plus NEW MyAccountingLab with Pearson eText Access Card Package Package consists of 0132890542 9780132890540 Managerial Accounting 0132891891 9780132891899 NEW MyAccountingLab with Pearson eText Access Card for Managerial Accounting

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