

## Managerial Accounting Comprehensive Exam – Practice Problems

The “Big Themes” in managerial accounting are the following:

1. Fixed versus variable costs and the related concept of operating leverage.
2. Product versus period costs.
3. Direct and indirect materials and direct and indirect labor.
4. Manufacturing overhead (MO) – development of the predetermined rate, how MO is allocated to work in process, and what to do with over/underapplied MO (you need to know **ONLY** the close out to cost of goods sold method).
5. Job order costing.
6. Process costing – using the weighted-average method (you **DO NOT** need to know the FIFO method).
7. The Contribution Format income statement and Cost-Volume-Profit analysis.
8. Absorption costing versus variable costing.
9. Standard costs and variance analysis.
10. Static versus flexible budgets.
11. Profit planning and budgeting (but you **DO NOT** need to prepare a master budget for the exam).

### Practice Problems:

1. Whitman Corporation, a merchandising company, reported sales of 7,400 units for May at a selling price of \$577 per unit. The cost of goods sold (all variable) was \$411 per unit. Selling expense was a mixed cost with a variable component of \$54 per unit and a fixed component of \$145,600. Administrative expense was also a mixed cost with a variable component of \$24 per unit and a fixed component of \$370,400. Finally, the company had \$66,000 of depreciation expense.

#### Required:

- a. Prepare a contribution format income statement for May.
2. Delta Company (Delta) is a manufacturing firm that uses job-order costing. The company's inventory balances were as follows at the beginning and end of the year:

Month	Beginning Balance	Ending Balance
Raw materials	\$11,000	\$15,000
Work in process	\$32,000	\$14,000
Finished goods	\$108,000	\$123,000

Delta applies overhead to jobs using a predetermined overhead rate based on machine-hours. At the beginning of the year, the company estimated that it would work 17,000 machine-hours

# Practice Problems For Managerial Accounting

**G Orfield**



## **Practice Problems For Managerial Accounting:**

**Cost and Managerial Accounting : Practice Problems with Detailed Solutions** Clarence Byrd Inc, John Moore, 1988

**Managerial Accounting** Charles E. Davis, Elizabeth Davis, 2019-11-05 Managerial Accounting 4th edition presents a modern and practical approach to managerial accounting through a combination of unique and flexible learning units real world concepts and integrated practice all within the business context Praised for its decision making framework C C Sports Continuing Case Story and Data Analytics Cases this new edition helps students develop a thorough understanding of how businesses make informed decisions and builds the skills required to be successful in tomorrow s workplace Managerial Accounting James Jambalvo, 2009-10-19 This resource presents the key accounting concepts that managers must know in order to make informed decisions The fourth edition includes expanded Incremental Measurement and You Get What You Measure sections in each chapter These hallmark features help them focus on real issues New demo problems have been added as well to show how the concepts are applied The end of chapter problems and Links to Practice sections have been revised and updated to connect the techniques to the business world Case studies also enable managers to gain critical and applied thinking skills that are especially important in today s competitive environment Accounting Kenneth W. Boyd, Kate Mooney, 2015-04-13 Get up to speed quickly review and practice major concepts in accounting Whether you re looking to improve your classroom experience or simply become more familiar with accounting concepts 1 001 Accounting Practice Problems For Dummies is the hands on tool you need to get a step ahead The book s practice questions and review content go hand in hand with the content offered in Accounting For Dummies ensuring that you have a working knowledge of the most important concepts and skills in accounting This practical resource gives you access to tons of helpful online content including practice problems in multiple choice format and customizable practice sets for self directed study all available on the go through your smartphone laptop or tablet Practice problems are categorized as easy medium or hard so you can build your knowledge at your own pace A perfect companion for anyone looking to increase their accounting skills this book has the added benefit of offering review and practice useful for individuals looking to pass their accounting courses and lay the groundwork for an accounting career Filled with practice questions review content tips and explanations for anyone interested in accounting principles Includes tons of online practice content such as multiple choice questions and customizable practice sets all available with purchase of the book Ideal for individuals looking to pass an accounting class or start a career in accounting Serves as an excellent companion resource to Accounting For Dummies Packed with endless practice opportunities 1 001 Accounting Practice Problems For Dummies has everything you need to jumpstart your journey into accounting and financial documentation Fundamental Managerial Accounting Concepts 7e Thomas Edmonds, Bor-Yi Tsay, 2014-09-16 Fundamental Managerial Accounting Concepts 7e E-Book Fundamental Managerial Accounting Concepts EDMONDS, 2016-10-16 E Book Fundamental Managerial Accounting Concepts **CIMA Exam Practice Kit**

**Management Accounting Risk and Control Strategy** Stephen Foster, 2006-05-24 CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer and highlights why the alternatives are incorrect CIMA Exam Practice Kits are ideal for students studying independently or attending a tutored revision course It supplements the Official CIMA Study Systems and CIMA Revision Cards with a wealth of additional questions and material focused purely on applying what has been learnt to passing the exam CIMA Exam Practice Kits help students prepare with confidence for exam day and to pass the new syllabus first time Helps CIMA students to prepare and pass the new syllabus first time Practice applying and displaying knowledge so CIMA examiners can award you marks Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls *Accounting For Managers "Text And Problems"* Dr. Sandeep Raghuwanshi, Dr. Prashant Raj Singh, Dr. Sudarshana Sharma, Priyanka Verma, As we progress into the twenty first century student learning preferences are still changing In order to balance their academic obligations with their personal schedules students strive to study accounting as quickly as they can Between jobs schools and obligations to their families they frequently devote brief intensive periods of time to their studies The accounting sector has undergone significant changes which has caused a renewed emphasis on ethical accounting practises Welcome to the accounting realm It gives us great pleasure to introduce Accounting for Managers Text and Problems to the commerce and management undergraduate students of Indian universities It includes a variety of problems their answers and exercises in addition to presenting fundamental and theoretical elements of basic accounting management accounting and cost accounting in an easy to understand straightforward and thorough approach Sufficient examples have been incorporated to help newcomers understand the subject s basic concepts This book is divided into 12 chapters The purpose of first 7 chapters is to give an overview of basic of Accounting Accounting Standards IND AS and IFRS recording of transactions i e journalising ledger posting preparation of trail balance depreciation accounting and preparation of final accounts with adjustment entries Chapter 8 9 and 10 emphasis on basic concepts of Cost Accounting Contracts Costing and Process Costing Chapter 11 and 12 discusses about the fundamentals of Management Accounting and Standard Costing The language is quite clear and very instructive for both professionals and beginners Structure and examples are used to describe each chapter in detail At the end of each chapter review questions along with carefully chosen test questions and practise tasks are given We hope that the student who is interested in accounting will find this book to be quite valuable **Managerial Accounting for Strategic Decision**

**Making, Preliminary Edition** Charles E. Davis, Elizabeth B. Davis, 2010-10-18 Business professionals that need to gain a stronger understanding of key accounting concepts will appreciate this book s approach It focuses on the core concepts framed within the context of one company C C Sports and its supply chain Through this example they ll learn fundamentals of how a business operates along with the type of decisions that managers must make on a daily basis Focus On mini chapters

incorporate streamlined complete coverage of certain topics Reinforcing examples and exercises are also included to enable business professionals to assess their level of understanding before progressing to more advanced discussions *Solutions to Questions and Problems in Managerial Accounting, an Introduction, and the Accompanying Practice Case* ,1968

Healthcare Financial Management Cassandra R. Henson,2023-06-29 Healthcare Financial Management Applied Concepts and Practical Analyses is a comprehensive and engaging resource for students in health administration health management and related programs It brings together the problem solving critical thinking and decision making skills that students need to thrive in a variety of health administration and management roles Engaging case studies practice problems and data sets all focus on building the core skills and competencies critical to the success of any new health administrator Real world examples are explored through a healthcare finance lens spanning a wide variety of health care organizations including hospitals physician practices long term care and more Core conceptual knowledge is covered in detailed chapters including accounting principles revenue cycle management and budgeting and operations management This conceptual knowledge is then brought to life with an interactive course project which allows students to take ownership of and apply their newly acquired skills in the context of a nuanced real world scenario Healthcare Financial Management is an engaging and thorough resource that will equip students with both the theoretical and practical skills they need to make a difference in this dynamic and rapidly growing field Key Features Student focused textbook that builds critical thinking problem solving and decision making skills around financial strategy financial management accounting revenue cycle management budgeting and operations and resource management 20 years of the author s professional industry experience is applied to the textbook theory preparing students for the complexities of real world scenarios Microsoft Excel exercises accompany the standard healthcare finance calculations for hands on practice and application of concepts Chapter case studies based on timely subject matter are presented at the end of every chapter to reinforce key concepts An interactive course project demonstrates the entire healthcare finance role by bringing together the healthcare finance concepts and calculations in an all inclusive exercise Managerial Accounting, International Adaptation James Jiambalvo,2025-04-23 **Managerial Accounting, EMEA Edition** James Jiambalvo,2019-10-15 To be a successful manager you need to understand how foundational managerial accounting concepts apply to the business world Managerial Accounting 7th edition helps students make direct connections between the classroom and the boardroom by presenting robust cases and managers comments on real company issues Known for its You Get What You Measure framework this edition presents an updated focus on building students decision making and critical thinking skills through incremental analysis and data analytics coverage Appropriate for both introductory and MBA Managerial Accounting courses Managerial Accounting 7th edition helps prepares students for their role as future leaders **Cost Accounting Questions and Answers PDF** Arshad Iqbal, The Cost Accounting Quiz Questions and Answers PDF Cost Accounting Competitive Exam Questions Chapter 1 29 Practice Tests Class 8 12 Accounting

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