

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

Jae Shim, Joel Siegel



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

Schaum's Outline of Managerial Accounting Jae Shim, Joel Siegel, 1998-11-21 Tough Test Questions Missed Lectures Not Enough Time Fortunately for you there's Schaum's Outlines More than 40 million students have trusted Schaum's to help them succeed in the classroom and on exams Schaum's is the key to faster learning and higher grades in every subject Each Outline presents all the essential course information in an easy to follow topic by topic format You also get hundreds of examples solved problems and practice exercises to test your skills This Schaum's Outline gives you Practice problems with full explanations that reinforce knowledge Coverage of the most up to date developments in your course field In depth review of practices and applications Fully compatible with your classroom text Schaum's highlights all the important facts you need to know Use Schaum's to shorten your study time and get your best test scores Schaum's Outlines Problem Solved

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 Jiambalvo, 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 *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 **Fundamental Managerial Accounting Concepts 7e** Thomas

Edmonds, Bor-Yi Tsay, 2014-09-16 Fundamental Managerial Accounting Concepts 7e 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 *Managerial Accounting* Charles E. Davis, Elizabeth Davis, 2011-08-09 Realizing that most students in an introductory managerial accounting course are not going to major in accounting this book seeks to position managerial accounting in a broader context of business decision making Pref 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

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top primary schools in nsw 2022 bettereducation com au - May 12 2023

web home school rankings primary top nsw 2017 2021 top persistent most improved 2012 2021 top

the best primary schools in sydney for 2023 ellaslist - Jan 08 2023

web feb 23 2023 the 2022 naplan results have been used to determine which are the top performing primary schools in sydney for 2023 of the top 20 primary schools in sydney 10 were in northern sydney four were in the inner city and six were in western sydney with scores ranking from 610 60 to 576 20 the top 10 primary schools in sydney have

naplan national results acara - Feb 09 2023

web download the naplan national results acara reports naplan national results for each year level tested years 3 5 7 and 9 and domain for australia as a whole by state territory as well as by gender indigeneity language background other than english status parental occupation parental education remoteness

naplan results 2023 nsw top schools revealed the sydney morning herald - Apr 11 2023

web feb 22 2023 key points schools in affluent areas have dominated the top 100 schools in the latest year 5 naplan results while advantaged schools made up more than 90 per cent of the top 100 dozens of schools defied that trend the nsw government said the results vindicated the 900 million it had spent on small group tuition

naplan 2022 schools ranked nsw qld vic sa nt tas - Jun 13 2023

web top primary sydney grammar school darlinghurst nsw abbotsleigh wahroonga nsw john colet school belrose nsw st aloysius college kirribilli nsw hornsby north public school hornsby nsw top secondary james ruse agricultural high school sydney girls high school north sydney girls high school north sydney boys high

primary nsw dataupdatedjan31 the sydney morning herald - Feb 26 2022

web the state ranking is the rank the school achieved based on an average of its results for reading writing spelling grammar and punctuation and numeracy in years 3 and 5 for primary schools and years 7 and 9 for high schools

top primary schools in nsw 2023 cluey learning - Aug 15 2023

web the table below shows the 150 top primary schools in new south wales to find the education information for each school such as naplan numeracy and literacy results number of students enrolled and iscea socio economic advantage values head on over to the myschools webpage for each school found in the last column of the table below

naplan results for every nsw primary and high school - Nov 06 2022

web feb 23 2023 naplan results for every nsw primary and high school we ve crunched the numbers and ranked every nsw high school and primary school based on their 2022 naplan results see where your school ranks

naplan results nsw department of education - Dec 07 2022

web the naplan results report provides school staff with access to the prior naplan scores of their current students or current

naplan scores of their past students the report compares students to the nsw doe average scores for each naplan domain and compares students to other students within the cohort

2022 naplan results released the educator k 12 - Oct 05 2022

web the 2022 naplan results have been released with several news reports revealing the top performing schools across australia among the nsw schools with high achieving results are tara anglican school hurstville public school john the baptist catholic primary school and cabramatta high school

results across schools results nsw department of education - Jul 02 2022

web naplan score distribution by school this box and whisker plot compares the naplan results for the selected assessment and domain between the selected schools each box and whisker represents the results for a single school hover over the box to view more details about the data