

ACCT 344 Cost Accounting Final Exam Answers

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Question 1.1 (TCO 2) Which cost is NOT a period cost? (Points : 5)

Question 2.2. (TCO 2) Which product would use job-order costing? (Points : 5)

Question 3.3. (TCO 3) As production occurs, materials, direct labor, and applied manufacturing overhead are recorded in (Points : 5)

Question 4.4. (TCO 8) A company keeps 60 days of materials inventory on hand to avoid shutdowns due to materials shortages. Carrying costs average \$5,000 per day. A competitor keeps 30 days of inventory on hand, and the competitor's carrying costs average \$2,000 per day. The value-added costs are (Points : 5)

Question 5.5. (TCO 8) Which is a value-added activity? (Points : 5)

Question 6.6. (TCO 1) The break-even point is (Points : 5)

Question 7.7. (TCO 1) The Kringel Company provides the following information. Sales (200,000 units) \$500,000 Manufacturing costs Variable \$170,000 Fixed \$30,000 Selling and administrative costs Variable \$80,000 Fixed \$20,000 Which is the break-even point in units for Kringel? (Points : 5)

Question 8.8. (TCO 7) Which would be the most appropriate base for allocating the costs of the maintenance department? (Points : 5)

Question 9.9. (TCO 7) Yo Department Store incurred \$8,000 of indirect advertising costs for its operations. The following data have been collected for 2013 for its three departments.....How much of the indirect advertising costs will be allocated to the Cosmetics Department if newspaper ad space is the activity driver?(Points : 5)

Question 10.10. (TCO 5) Which best describes zero-base budgeting? (Points : 5)

Question 11.11. (TCO 5) Bug Company manufactures buggies. Manufacturing a buggy takes 20 units of wood and 1 unit of steel. Scheduled production of buggies for the next 2 months is 500 and 600 units, respectively. Beginning inventory is 4,000 units of wood and 30 units of steel. The ending inventory of wood is planned to decrease 500 units in each of the next 2 months, and the steel inventory is expected to increase 5 units in each of the next 2 months. How many units of wood are expected to be used in production during the second month? (Points : 5)

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Dr Chandresh Agrawal, nandini books

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