

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

Managerial Accounting Problems And Answers

Lauren Gardner



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Problems & Solutions In Management Accounting - SBPD Publications Dr. B. P. Agarwal, ,Dr. B. K. Mehta,2022-05-17 1
Financial Statement 2 Analysis and Interpretation of Financial Statements 3 Ratio Analysis 4 Fund Flow Statement 5 Cash
Flow Statement AS 3 6 Marginal Costing and Absorption Costing 7 Break Even Point or Cost Volume Profit Analysis 8
Decision Accounting and Marginal Costing System 9 Standard Costing and Cost Variance Analysis **Cost and Managerial
Accounting : Practice Problems with Detailed Solutions** Clarence Byrd Inc,John Moore,1988 Managerial Accounting
Fifth Edition Answers to Problems Chapters 1-13 , Wiley CPA Examination Review 2007-2008, Problems and Solutions
Patrick R. Delaney,Ray Whittington,O. Ray Whittington,2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume
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to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units
Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and
remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the
solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and
Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple
choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions
approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions
into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam
parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and
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candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions
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grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an
understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter
has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is
immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so
as to make the subject easily understandable and highlight its near points The subject matter has been organized on First
things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a

good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study Solutions to Questions and Problems in Managerial Accounting Harold Bierman, Allan Richard Drebin, 1972 **A Textbook of Cost and Management Accounting, 10th Edition** Arora M.N., 2012 A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points The subject matter has been organized on first things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study New to this edition All chapters thoroughly revised Latest information on Cost Accounting Standards CAS issued by the Institute of Cost Accountants of India ICAI Chapter on Miscellaneous Topics made more contemporary by including some new sub topics and thus re named Advanced Cost Management Techniques Revision and augmentation of practical problems **MANAGEMENT ACCOUNTING: MULTIPLE CHOICE QUESTIONS & ANSWERS** FOLORUNSHO MEJABI, 2015-12-12 This text is based on questions and answers in a multiple choice format The answers to the questions are provided towards the back pages of the text The book will assist students in preparation for their regular academic and professional exams The book basically covers introductory part of the Management Accounting The book builds on the earlier version of Cost Accounting written by the same author It is good book for Accounting Business and Finance students financial analysts bankers economists brokers accountants corporate gurus and managers of businesses Practical Problems In Cost & Management Accounting - SBPD Publications Dr. B. K. Mehta, 2021-11-23 COST ACCOUNTING Materials Control and Valuation Labour Cost Control Overheads Machine Hour Rate Single or Unit or Output Costing Calculation of Tender Price or Quotation Price Production Account or Manufacturing Account Contract Costing Process Cost Accounting Equivalent Production Valuation of Work in Progress Reconciliation of Cost and Financial Accounts Standard Costing and Cost Variance Analysis Management Accounting Financial Statement Analysis and Interpretation of Financial Statements Ratio Analysis Fund Flow Statement Cash Flow Statement AS 3 Break even Point or Cost Volume Profile Analysis **A Textbook of Cost and Management Accounting, 11th Edition** Arora M.N., A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with

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Management Accounting, 1928 *Managerial Accounting, Fifth Edition* Carl L. Moore, Robert K. Jaedicke, 1980 **Solutions to Problems in Financial and Managerial Accounting** Harold Bierman, 1966 **Solutions to Questions and Problems in Managerial Accounting, an Introduction, and the Accompanying Practice Case**, 1968 *Problems & Solutions in Advanced Accountancy Volume I, 6th Edition* Maheshwari S.N. & Maheshwari S.K., 2009-11-01 Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most Problems And Solutions In Advanced Accountancy Vol I And Ii Is The Result Of Realization Of The Same Fact However This Book Will Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On Their Own The Book Has Been Designed Specially To Serve As A Complementary Set To The Textbook Advanced Accountancy Vol I And Ii Authored By The Same Team As Dr S N Maheshwari And Dr S K Maheshwari It Contains Detailed Solutions To All The Practical Problems Given At The End Of Each Chapter In Advanced Accountancy As Also Solutions To The Problems Set At The Recent University And Professional Examinations Special Feature Of The Book Is That The Problems Have Been Properly Graded [Solutions to Questions and Problems in Managerial Accounting](#) Harold Bierman, 1972 [Managerial Accounting](#) Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems

Management Accounting John Moore, 1994 [Managerial Accounting](#) Irvin N. Gleim, Terry L. Campbell, 1992 **Certificate in Management Accounting Review** Grant W. Newton, 1986

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