

Accounting chapter 6 examples plus answers

An example of a mixed cost is the price paid to rent a moving van if that price includes a fixed fee plus a charge per mile (\$50 plus \$.30 per mile)

- For a minute think abt. A fast-food hamburger restaurant. What would be some ex. Of variable cost for this restaurant
 - Variable cost would include hamburger patties, chesses, buns, wrappers, and condiments.
- What would be some ex. of fixed costs for a fast- food hamburger restaurant?
 - Fixed cost would include costs of the restaurant building (such as rent or depreciation, property taxes, insurance) and the restaurant manager's salary.
- What would be some ex. of mixed costs for a fast- food hamburger restaurant?
 - If a franchise fee was a flat dollar amt. plus a percentage of sales, such as 5,000 per month plus 2% of sales, this would be a mixed cost.

The equation you need to conduct a high low analysis are:

Variable cost/unit =

Change in total cost / change in activity driver

	power cost	machine hours used
March	10100	330
April	9800	250
may	9950	270
June	11300	350

Fixed cost = total cost - (variable cost/unit x amt. of the activity driver incurred)

Variable cost/ unit =

Cost at highest volume - cost at lowest volume / highest volume - lowest volume

Which month is the low month? Which month is the high month

- April and June

What is the difference in power cost between the low month and high month?

- $11,300 - 9,800 = 1,500$

Which is the difference in machine hour (the activity driver) used between the low month and the high month

- $350 - 250 = 100$ hrs

What is the estimated variable cost per unit for power

- $1,500 / 100 \text{ hrs} = 15$ per machine

What is the estimated fixed cost for power?

- April: $9,800 - 15 * 250 = 9,800 - 3,750 = 6,050$
- June: $11,300 - 15 * 350 = 11,300 - 5,250 = 6,050$

Chapter 6 Accounting Answers

Puja Mehta

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Table of Contents Chapter 6 Accounting Answers

1. Understanding the eBook Chapter 6 Accounting Answers
 - The Rise of Digital Reading Chapter 6 Accounting Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Chapter 6 Accounting Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Chapter 6 Accounting Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Chapter 6 Accounting Answers
 - Personalized Recommendations
 - Chapter 6 Accounting Answers User Reviews and Ratings
 - Chapter 6 Accounting Answers and Bestseller Lists
5. Accessing Chapter 6 Accounting Answers Free and Paid eBooks

- Chapter 6 Accounting Answers Public Domain eBooks
 - Chapter 6 Accounting Answers eBook Subscription Services
 - Chapter 6 Accounting Answers Budget-Friendly Options
6. Navigating Chapter 6 Accounting Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Chapter 6 Accounting Answers Compatibility with Devices
 - Chapter 6 Accounting Answers Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Chapter 6 Accounting Answers
 - Highlighting and Note-Taking Chapter 6 Accounting Answers
 - Interactive Elements Chapter 6 Accounting Answers
 8. Staying Engaged with Chapter 6 Accounting Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Chapter 6 Accounting Answers
 9. Balancing eBooks and Physical Books Chapter 6 Accounting Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Chapter 6 Accounting Answers
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Chapter 6 Accounting Answers
 - Setting Reading Goals Chapter 6 Accounting Answers
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Chapter 6 Accounting Answers
 - Fact-Checking eBook Content of Chapter 6 Accounting Answers
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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