

Accounting 202 Final Exam

Questions With Answers

When activity based costing is used for internal decision making, the cost of idle capacity should be assigned to products. - Answer False, it shouldn't be assigned.

Which of the following statements is NOT correct concerning the cash budget?

- a. It is not necessary to prepare any other budgets before preparing the cash budget.
- b. The cash budget should be prepared before the budgeted income statement.
- c. The cash budget should be prepared before the budgeted balance sheet.
- d. The cash budget builds on earlier budgets and schedules as well as additional data. - Answer a. It is not necessary to prepare any other budgets before preparing the cash budget.

Hamitor Framing's cost formula for its supplies cost is \$1,640 per month plus \$9 per frame. For the month of August, the company planned for activity of 572 frames, but the actual level was 573 frames. The actual supplies cost for the month was \$7,080. The supplies cost in the planning budget for August would be closest to:

- a. \$7,080
- b. \$7,068
- c. \$6,788
- d. \$6,797 - Answer c. \$6,788

$$1,640 + (9 \times 572) = \$6,788$$

Using the ABC system, how much total MOH would be assigned to product T05P?

Machining Machine Hours \$180,000 9,000 MH's
Machine setups # of setups \$125,000 250 setups
Product Design # of products \$44,000 2 products
General Factory DLH's \$260,000 10,000 DLH's

- a. \$156,000
- b. \$303,000
- c. \$147,000
- d. \$304,500 - Answer b. \$303,000

$$\text{Machining } 180,000/9,000 = 20 \text{ MH} \times 4,000 =$$

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**New York (State). Department of Civil
Service**



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