

ACCT 2302: Managerial Accounting

FINAL EXAM REVIEW | Chapters 15-27

Available: 12/09/24 at 9:00 a.m. | [DUE: 12/10/24 by 11:55 p.m.](#)

- **Blackboard > Course Content > FINAL EXAM (Ch. 15-27)**

The Final Exam will consist of 72 multiple-choice questions. You will have 120 minutes to complete the exam. It must be completed in one session. You will have 1 'Check My Works' during the exam.

I. Chapter 15

- a. Definitions: conversion cost
- b. Know:
 - i. Differences between financial accounting and managerial accounting
 - 1. Criteria for preparation of managerial accounting reports
 - ii. Five phases of the management process
 - iii. How to classify and identify costs
 - 1. Direct materials, direct labor, factory overhead, indirect costs
 - 2. Period costs vs. product costs

II. Chapter 16

- a. Definitions: period costs, product costs, materials ledger, job cost sheet
- b. Know:
 - i. Characteristics of a job order cost system
 - ii. Underapplied vs. overapplied factory overhead account balances (debit vs. credit)
 - iii. How to identify the activity base
 - iv. Types of inventories reported on a manufacturing business balance sheet

III. Chapter 17

- a. Definitions: process cost system
- b. Know:
 - i. Comparison of process cost system and job order cost system
 - ii. How to assign costs in process cost accounting to their appropriate departments
 - iii. Categories of manufacturing costs that make up work in process
 - iv. Measures of management to control & improve operations
 - v. Characteristics of the Process-Cost System

IV. Chapter 18

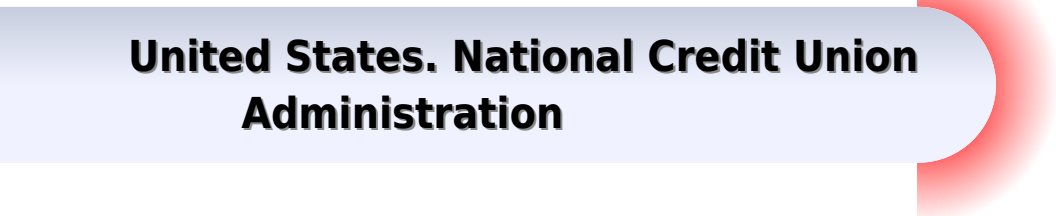
- a. Know:
 - i. Types of Factory Overhead Allocations
 - ii. Common allocation base(s)
 - iii. Cost pools for activity-based costing
 - iv. How to identify activity bases in an activity-based cost system
 - v. Activity rates formula

V. Chapter 19

- a. Know:
 - i. Types of support department costs and services
 - ii. Effect of multiple production department rates to apply overhead to products
 - iii. Relationship between multiple production department rates and activity-based costing
 - iv. 6 step process to allocate support department costs to production departments
 - v. 4 allocation methods associated with joint costs

Accounting 2302 Final Exam

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Unveiling the Power of Verbal Beauty: An Mental Sojourn through **Accounting 2302 Final Exam**

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