

Managerial accounting practice exam-B

Q1. A Baker produces the bread to be used in the production of sandwiches and toasts. The bread is at times sold as well for \$15.00 a loaf. The production cost includes the variable cost of production \$6.50 and the variable cost of transportation \$3.50. Determine the transfer price if there is no excess capacity. (Round off the intermediary and final answers to two decimal places.)

- (A) \$15.00.
- (B) \$10.00
- (C) \$11.50
- (D) \$12.50

Q2. The statement of income of ABC Company provides the following information for the month July

Sales revenue - \$80,500

Variable manufacturing costs - \$20,250

Fixed manufacturing costs - \$18,500

Variable administrative costs - \$9,500

Fixed administrative costs - \$1,200

Determine the Degree of operating leverage using the given information. (Round final answer to 2 decimal places.)

- (A) Degree of operating leverage is 1.63
- (B) Degree of operating leverage is 1.44
- (C) Degree of operating leverage is 1.95
- (D) Degree of operating leverage is 2.08

Q3. Company H has \$1,500,000 which it wants to invest in a project. The management has three alternatives to invest and their ARR are as follows:

- Project C – 15.50%
- Project B – 19.20%
- Project A – 23.85%

Identify the most desirable project to invest in if H Company requires a minimum return of \$335,000

- (A) Project C
- (B) Project A
- (C) Project B
- (D) All Projects

Answers For Mypearsonlab Accounting 202

Folorunsho MEJABI



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