

Managerial Accounting Equations

Practice Questions and Answers

COGS ☒ Beginning Merchandise Inventory + purchases - Ending Merchandise Inventory

or

Beginning finished goods inventory + cost of goods manufactured - ending finished goods inventory

$Y = a + bX$ ☒ Y=mixed cost

a=total fixed cost

b=variable cost per unit of activity

X=level of activity

Product Cost ☒ direct materials + direct labor + manufacturing overhead

Period Cost ☒ selling expense + administrative expense

Conversion Cost ☒ direct labor + manufacturing overhead

Prime Cost ☒ direct materials + direct labor

variable manufacturing cost ☒ direct materials + direct labor + variable manufacturing overhead

total fixed cost ☒ fixed manufacturing overhead + fixed selling expense + fixed administrative expense

Traditional Format Income Statement ☒ Sales....

Cogs....

Gross Margin....

Selling and Administrative expenses:

Selling....

Administrative....

Net operating income....

Contribution Format Income Statement ☒ Sales....

Variable Expenses:

Answers For Cost Accounting Emphasis Managerial Questions

Charles T. Horngren



Answers For Cost Accounting Emphasis Managerial Questions:

Student Solutions Manual, Tenth Edition, Cost Accounting, a Managerial Emphasis Charles T. Horngren, Srikant M. Datar, 2000 Designed for student use this supplement contains fully worked out solutions for all of the even numbered questions and problems in the textbook This may be purchased with the instructor's permission **Wiley CPA**

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