Managerial Accounting Equations Practice Questions and Answers

COGS Beginning Merchandise Inventory + purchases - Ending Merchandise Inventory

Oil

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:

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Willy Legrand, Philip Sloan, Joseph S. Chen

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