

Connect - Managerial Accounting Exam (Ch 1-3)

Questions 1-2

[The following information applies to the questions displayed below.]

Listed here are the total costs associated with the 2013 production of 1,000 drum sets manufactured by DrumBeat. The drum sets sell for \$568 each.

Costs	
1.	Plastic for casing—\$23,000
2.	Wages of assembly workers—\$90,000.
3.	Property taxes on factory—\$5,000
4.	Accounting staff salaries—\$41,000
5.	Drum stands (1,000 stands outsourced)—\$43,000
6.	Rent cost of equipment for sales staff—\$24,000
7.	Upper management salaries—\$215,000
8.	Annual flat fee for maintenance service on factory equipment—\$15,000
9.	Sales commissions—\$25 per unit, 1,000 units sold.
10.	Machinery depreciation, straight-line—\$45,000

1.

Required:

- Classify each cost and its amount as (a) either variable or fixed and (b) either product or period. (The first cost is completed as an example.)

	Costs	Cost by Behavior		Cost by Function	
		Variable	Fixed	Product	Period
1.	Plastic for casing	\$23,000		\$23,000	
2.	Wages of assembly workers	90,000		90,000	
3.	Property taxes on factory		\$5,000	5,000	
4.	Accounting staff salaries		41,000		41,000
5.	Drum stands	43,000		43,000	
6.	Rent cost of equipment for sales staff		24,000		24,000
7.	Upper management salaries		215,000		215,000
8.	Annual flat fee paid for maintenance service on factory equipment		15,000	15,000	
9.	Sales commissions	25,000			25,000
10.	Machinery depreciation, straight-line		45,000	45,000	

Explanation:

Sales commissions = \$25 × 1,000 = \$25,000

2.

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SB Merriam



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Accounting 212 Exam 5 In Connect: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels enthraling the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the captivating narratives that have charmed audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Accounting 212 Exam 5 In Connect : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Accounting 212 Exam 5 In Connect : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and suspenseful novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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