

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:

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Zhe Xu



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Financial and Managerial Accounting Belverd E. Needles, Needles, 2001-11

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Financial Accounting Theory Craig Deegan, 2022-10-12 Craig Deegan's Financial Accounting Theory

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An Introduction to Accounting: Accountability in Organisations and Society Craig Deegan, 2019-06-01 Written by one of ANZ's premier sustainability and social accounting academics An Introduction to Accounting Accountability in Organisations and Society brings today's accounting hot topics of corporate accountability sustainability and social responsibility to life with the only complete textbook created from the ground up for these modern accounting teaching and learning concepts An Introduction to Accounting Accountability in Organisations and Society takes a unique approach in embracing from the start the notion of accountability for the environment and sustainability in accounting the structure content and learning activities provide students with an understanding of accounting's pervasive and transformative role as a social practice and organisational driver It shows that environments ideas and values change the interconnectivity of society that the planet must be respected as a resource and that people are affected influenced by the information they receive and the way it is presented It is emphasised that accounting and accountability are key aspects of every person's life and that the practice of accounting while often being seen as very technical in nature has many social implications Learning accounting through the lens of sustainability and the environment embeds this perspective in students' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools here cengage.com/au/mindtap

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Anderson, James C. Caldwell, 1990-05 **Sm, Financial-Accounting** Albrecht, Stice, Swai, 2004 *Health Care*

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