

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

$Y = a + bX$ $Y = \text{mixed cost}$

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 Managerial Accounting Midterm Cengage

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