

# 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 Weygandt Managerial Accounting E11

**Donald E. Kieso, Jerry J.  
Weygandt, Terry D. Warfield**

## Answers For Weygandt Managerial Accounting E11:

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