

# TESTPASSPORT

## 練習問題

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高品質な学習リソース

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1年間無料アップデート

**Exam : BUS105**

**Title : Managerial Accounting  
(SAYA-0009) Exam**

**Version : DEMO**

1. Wycliff Corporation manufactures several different styles of bicycles. Managers appropriately record direct materials and direct labor into work-in-process accounts during production. To apply manufacturing overhead, managers consider cost pools for assembly and shipping to calculate a predetermined overhead rate for each department.

Which of the following best describes the method used by Wycliff Corporation for allocating manufacturing overhead costs?

- A. Activity-based
- B. Departmental
- C. Plantwide
- D. Process

**Answer: B**

2. Cash collections and payments for purchases would be included in which of the following budgets as part of the overall master budget?

- A. Cash budget
- B. Budgeted income statement
- C. Manufacturing overhead budget
- D. Direct materials purchases budget

**Answer: A**

3. This is select financial statement data for the three divisions of Technology Goods, Inc.

Assuming all assets are operating assets, what is the return on investment for each division?

|                                        | Computers<br>Division | Televisions<br>Division | Tablets<br>Division |
|----------------------------------------|-----------------------|-------------------------|---------------------|
| Average accounts payable               | 42,000                | 36,000                  | 39,500              |
| Average current liabilities            | 590                   | 3,700                   | 1,400               |
| Average cash                           | 65,000                | 48,500                  | 53,000              |
| Average accounts receivable            | 16,000                | 11,800                  | 13,600              |
| Average property, plant, and equipment | 90,350                | 75,500                  | 82,800              |
| Average inventory                      | 24,750                | 19,000                  | 20,440              |
| Operating income                       | 35,000                | 15,500                  | 27,000              |

- A. 17.8%, 10.0%, 15.9%
- B. 33.1%, 31.3%, 31.2%
- C. 53.0%, 32.0%, 50.9%
- D. 82.2%, 39.0%, 66.0%

**Answer: A**

4. These tables pertain to the blending department of Martinez Corporation, a paint manufacturer, for the month of August.

Units accounted for in the mixing department:

|                                                                           | Physical Units | Equivalent Units |              |          |
|---------------------------------------------------------------------------|----------------|------------------|--------------|----------|
|                                                                           |                | Direct Materials | Direct Labor | Overhead |
| Units completed and transferred to the packaging department during August | 350            | 350              | 350          | 350      |
| Work in process inventory, August 31                                      | 600            | 570              | 500          | 475      |
| Total units accounted for                                                 | 950            | 920              | 850          | 825      |

Total costs to be accounted for in the mixing department:

| Direct Materials | Direct Labor | Overhead | Total Cost |
|------------------|--------------|----------|------------|
| \$26,680         | \$11,900     | \$11,920 | \$50,500   |

What is the cost per equivalent unit for direct labor, and what is the cost of direct labor to be assigned to ending work in process inventory?

- A. \$14 per equivalent unit; \$7,000 direct labor cost assigned to ending WIP inventory
- B. \$14 per equivalent unit; \$8,400 direct labor cost assigned to ending WIP inventory
- C. \$101 per equivalent unit; \$60,600 direct labor cost assigned to ending WIP inventory
- D. \$101 per equivalent unit; \$85,850 direct labor cost assigned to ending WIP inventory

**Answer: A**

5. Cost behavior patterns tend to be reliable within which of the following?

- A. Free cash flow
- B. A relevant range
- C. The current ratio
- D. A contribution margin

**Answer: B**