

# Accounting 202 Final Exam Questions With Answers

When activity based costing is used for internal decision making, the cost of idle capacity should be assigned to products. - Answer False, it shouldn't be assigned.

Which of the following statements is NOT correct concerning the cash budget?

- a. It is not necessary to prepare any other budgets before preparing the cash budget.
- b. The cash budget should be prepared before the budgeted income statement.
- c. The cash budget should be prepared before the budgeted balance sheet.
- d. The cash budget builds on earlier budgets and schedules as well as additional data. - Answer a. It is not necessary to prepare any other budgets before preparing the cash budget.

Hamitor Framing's cost formula for its supplies cost is \$1,640 per month plus \$9 per frame. For the month of August, the company planned for activity of 572 frames, but the actual level was 573 frames. The actual supplies cost for the month was \$7,080. The supplies cost in the planning budget for August would be closest to:

- a. \$7,080
- b. \$7,068
- c. \$6,788
- d. \$6,797 - Answer c. \$6,788

$$1,640 + (9 \times 572) = \$6,788$$

Using the ABC system, how much total MOH would be assigned to product T05P?

Machining Machine Hours \$180,000 9,000 MH's  
Machine setups # of setups \$125,000 250 setups  
Product Design # of products \$44,000 2 products  
General Factory DLH's \$260,000 10,000 DLH's

- a. \$156,000
- b. \$303,000
- c. \$147,000
- d. \$304,500 - Answer b. \$303,000

$$\text{Machining } 180,000/9,000 = 20 \text{ MH} \times 4,000 =$$

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**Yicheng Fang**



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## **Table of Contents Accounting 202 Final Exam Answers**

1. Understanding the eBook Accounting 202 Final Exam Answers
  - The Rise of Digital Reading Accounting 202 Final Exam Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 202 Final Exam Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounting 202 Final Exam Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 202 Final Exam Answers
  - Personalized Recommendations
  - Accounting 202 Final Exam Answers User Reviews and Ratings
  - Accounting 202 Final Exam Answers and Bestseller Lists
5. Accessing Accounting 202 Final Exam Answers Free and Paid eBooks
  - Accounting 202 Final Exam Answers Public Domain eBooks
  - Accounting 202 Final Exam Answers eBook Subscription Services
  - Accounting 202 Final Exam Answers Budget-Friendly Options

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  - ePub, PDF, MOBI, and More
  - Accounting 202 Final Exam Answers Compatibility with Devices
  - Accounting 202 Final Exam Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounting 202 Final Exam Answers
  - Highlighting and Note-Taking Accounting 202 Final Exam Answers
  - Interactive Elements Accounting 202 Final Exam Answers
8. Staying Engaged with Accounting 202 Final Exam Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounting 202 Final Exam Answers
9. Balancing eBooks and Physical Books Accounting 202 Final Exam Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounting 202 Final Exam Answers
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Accounting 202 Final Exam Answers
  - Setting Reading Goals Accounting 202 Final Exam Answers
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting 202 Final Exam Answers
  - Fact-Checking eBook Content of Accounting 202 Final Exam Answers
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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