

CHEAT SHEET ACCOUNTING FINAL EXAM

1. CHAPTER 1,2 AND 3

MANUFACTURING VS. MERCHANDIZING COMPANIES.

- 3 BASIC COST ELEMENTS : **Direct materials**: materials that become an integral part of the finished products
Direct cost : the cost of hands on labour in a production process
Manufacturing overhead: all other manufacturing cost, these include rent, depreciation, indirect labour, indirect materials, electricity and any other costs that is indirectly incurred in the cost of manufacturing

PRODUCT COSTS

Product costs are inventoried in the sense that they only flow through the direct materials, work in process, and finished goods accounts and are only released to the income statement when the finished goods inventory is sold

Product costs are assets and assets go to the balance sheet

- **Prime costs**: Direct material + Direct labour
- **Conversion costs**: these are defined as the costs necessary to convert direct materials into finished goods these include direct labour and manufacturing overhead

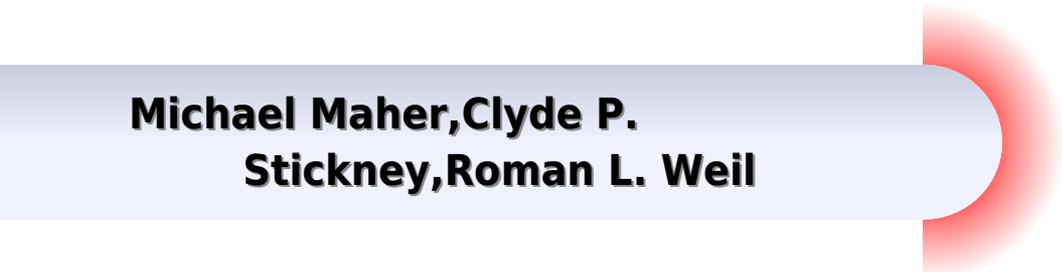
PERIOD COSTS: they go directly to income statement , these costs are expensed in the same period that it happens

COGM focuses on the WIP inventory. It includes the cost of direct material, Direct labour, and manufacturing overhead

costs	In total	Per unit
VARIABLE COST	Total variable cost changes as activity level changes	Variable cost per unit remains the same over wide ranges of activity
FIXED COST	Total fixed cost remains the same even when the activity level changes	Average fixed cost per unit goes down as activity level goes down

Final Exam Managerial Accounting Solution

**Michael Maher, Clyde P.
Stickney, Roman L. Weil**



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Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems *CMA*, 1989 **United States Air Force Academy** United States Air Force Academy, 1985 *Managerial Accounting* Jack L. Smith, Robert M. Keith, William L. Stephens, 1988 Curriculum Handbook with General Information Concerning ... for the United States Air Force Academy United States Air Force Academy, 1988 **Annual Catalogue** United States Air Force Academy, 1985 Solutions Manual to Accompany Managerial Accounting Ray H. Garrison, 1988 Managerial Accounting Geraldine F. Dominiak, Joseph G. Louderback, 1985 **Managerial Accounting** Michael Maher, Clyde P. Stickney, Roman L. Weil, 1994 **Managerial Accounting** Carl S. Warren, Philip E. Fess, James M. Reeve, 1996 Written by the same authors as ACCOUNTING 18th this text provides a solid foundation of managerial accounting topics Unique features and outstanding pedagogy make this a learning package that shows all students how accounting can be used to understand business **Principles of Financial and Managerial Accounting** Carl S. Warren, Philip E. Fess, 1986 **Managerial Accounting** Cindy D. Edmonds, Thomas P. Edmonds, Bor-Yi Tsay, 1998-09 **Accounting and Reporting** Nathan M. Bisk, 1997-12 The University of South Florida ranked 1 in the nation with the highest percentage of students passing all 4 sections of the CPA exam They used QuickPass You'll pass too with QuickPass or your money back guaranteed **Wiley CPA Examination Review, Outlines and Study Guidelines** O. Ray Whittington, Patrick R. Delaney, 2002-05-31 Published annually this comprehensive two volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams including new question formats Volume I contains all study guides and outlines while Volume II contains all problem solutions With 2 700 multiple choice questions and 150 practice problems and essay questions these study guides provide all the information needed to pass the uniform CPA exam **Journal of Hospitality & Tourism Education**, 2000 Wiley CPA Examination Review, Outlines and Study Guides Patrick R. Delaney, 2001-05-31 Co authored by CPA exam gurus Patrick Delaney the Wiley CPA Examination Study Guides are the most widely used resource in the CPA preparation market This thorough paperback volume is published annually and reviews all four parts of the CPA exam with many questions taken directly from previous CPA exams including new question formats *Journal of Financial Education*, 1995 Prentice-Hall Accounting Faculty Directory, 1993 **CMA Examination Review: Outlines and study guides** Irvin N. Gleim, Dale L. Flesher, 1993

Solutions Manual to Study Guide and Working Papers for College Accounting John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04

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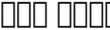
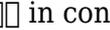
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