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Exam : **MA**

Title : Management Accounting

Version : DEMO

1.Coolbreeze Co manufactures refrigerators. The company isorganizedon a divisionalised basis and has two divisions (compressor and cabinet). The compressor division transfers 65% of its output to the cabinet division for $85 per unit, and sells the rest of its output to external companies for $92 per unit.a The cabinet division sells the final product at an average selling price of $495 per unit. In the next month, it expected that the compressor division will produce 27,000 units. The variable cost of manufacturing compressors is $62 per unit.
What contribution will the compressor division generate in the next month?
A. $621,000
B. $687,150
C. $743,850
D. $810,000
Answer: B

2.SolutionCo has prepared budgets based on the following assumptions:
Sales volumethree months to 30 September 2011:85,720 units three months to 31 December 2011:94,560 units
Inventory volumeat 1 July 2011:10% of sales for the next three months at 1 October 2011:75% of sales for the next three months
What is the budgeted production volume for the three months to 30 September 2011?
A. 86,383 units
B. 87,200 units
C. 84,240 units
D. 86,604 units
Answer: C

3.Quastir Co manufactures a single product which sells for $48.80 per unit. At this selling price, theprofitper unit is $5.35, after apportionment of the $65,000 of fixed costs. The budgeted production and sales volume is 20,000 units.
What is the margin of safety, expressed in units (to the nearest unit)?
A. 7,559
B. 7,850
C. 12,150
D. 12,441
Answer: D

4.Budgeted sales of X for December are 18,000 units. At the end of the production process for X, 10% of production units are scrapped as defective. Opening inventories of X for December are budgeted to be 15,000 units and closing inventories will be 11,400 units. All inventories of finished goods must have successfully passed the quality control check.
The production budget for X for December, in units, is:
A. 12,960
B. 14,400
C. 15,840
D. 16,000

Answer: D

5.At 30 April 2010, the net assets of Barangia Co had a book value of $22,500,000 and an economic value of $29,900,000. The company's weighted average cost of capital is estimated to be 16% per annum, and finance can currently be obtained at a rate of 14% per annum.

Net operatingprofitafter tax (NOPAT) has been calculated at $4,851,200.

What is the economic value added (EVA) for the company for the year to 30 April 2010?

A. $67,200

B. $805,200

C. $1,251,200

D. $1,701,200

Answer: A