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40 Managerial Accounting for Managers, 4th Edition Exercise 1-1 (30 minutes) 1. Having the boss unilaterally impose a sales budget on the sales manager is a bad idea for three reasons. First, the boss may not have access to information possessed by the sales manager that would result in a more accurate forecast.

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(LO3 CC5, 6) (15 minutes)
Item Differential Cost
Opportunity Cost Sunk Cost
1. Cost of the old printing
machine X 2. The salary of
the head of the Printing
Department 3.
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statements are given below.
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**Management Accounting
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14 Managerial Accounting,
15th Edition. Exercise 5-3 (15
minutes) The profit graph is
based on the following simple
equation: Profit = Unit CM \times Q
- Fixed expenses. Profit =
(\$16 - \$11) \times Q - \$16, Profit
= \$5 \times Q - \$16, To plot the
graph, select two different
levels of sales such as Q=0
and Q=4,000.

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The fourth step is to
compute the
predetermined overhead
rate. 3-3 The job cost
sheet is used to record all

costs that are assigned to
a particular job. ... 2

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cost (a) ... 10 Managerial
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Exercise 3-1 (10 minutes)

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8 Managerial Accounting, 15th edition Exercise 2-1 (15 minutes) Cost Cost Object Direct Cost Indirect Cost 1. The wages of pediatric nurses The pediatric department X 2.

Prescription drugs A particular
patient X 3. Heating the
hospital The pediatric
department X 4. The salary of
the ...

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