

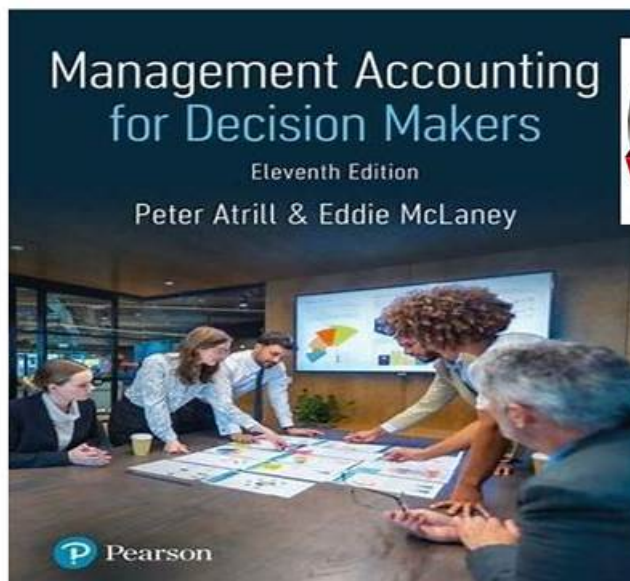
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**Solution Manual for Management**

**Accounting for Decision Makers:**

**11th Edition By Peter Atrill, Eddie**

**McLaney All Chapters 1 - 12**



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## WGU Accounting for Decision Makers C213 VAC2 Sample Questions (Q58-Q63):

### NEW QUESTION # 58

A company has three product lines and has historically used the traditional costing system to allocate overhead costs to each product line. Due to significant differences in the production processes for the three product lines, the company implemented an activity-based costing study and identified the activity-based cost for each product, as shown in the following table.

Product A

Product B

Product C

Traditional cost per unit

\$558

\$1,375

\$1,211

Activity-based cost per unit

\$675

\$1,585

\$1,350

Selling price per unit

\$650

\$1,450

\$1,300

What do these data points reveal about the selling price of this company's products?

- A. The selling price for only Product B should increase
- B. The selling price for only Products A and C should increase
- **C. The selling price should increase for all three products**
- D. No change should be made to the selling price

**Answer: C**

Explanation:

The correct answer is C. The selling price should increase for all three products. The key point of activity-based costing (ABC) is that it often gives a more accurate view of overhead consumption than traditional costing, especially when products differ significantly in production complexity. ABC is designed to provide more precise overhead assignment by using multiple cost drivers.

Compare each product's selling price with its activity-based cost per unit :

Product A: Selling price \$650, ABC cost \$675 # underpriced by \$25

Product B: Selling price \$1,450, ABC cost \$1,585 # underpriced by \$135

Product C: Selling price \$1,300, ABC cost \$1,350 # underpriced by \$50

All three products have selling prices below their ABC-based unit costs. That means each product appears to be priced too low if the ABC study more accurately reflects the resources consumed. Therefore, each product's selling price should be reconsidered upward.

This question illustrates why companies adopt ABC in the first place: traditional costing can hide cross-subsidization among products, while ABC can reveal that multiple product lines are actually less profitable than previously believed. Therefore, Option C is correct.

### NEW QUESTION # 59

How does management accounting differ from financial accounting?

- A. Management accounting presents an unbiased view of a company's economic performance
- B. Management accounting is not used to gain a competitive advantage in the marketplace
- **C. Management accounting is used primarily for internal planning, control, and evaluation**
- D. Management accounting is restricted to providing financial rather than nonfinancial data

**Answer: C**

Explanation:

The correct answer is A. The key difference is that management accounting is mainly used inside the organization for planning,

control, performance evaluation, and decision-making, while financial accounting is aimed primarily at external users such as investors, creditors, and regulators. Management accounting reports are tailored to managers' needs and may include forecasts, budgets, cost analyses, and both financial and nonfinancial information.

Option B is incorrect because management accounting can absolutely help a company gain competitive advantage through pricing, efficiency analysis, budgeting, and strategic decision-making. Option C is misleading because "an unbiased view of economic performance" is more closely associated with external financial reporting. Option D is incorrect because management accounting is not restricted to financial data; it often includes nonfinancial measures such as production efficiency, quality metrics, customer behavior, and operational performance. This flexibility is one of its main strengths. Therefore, the best distinction is that management accounting is used primarily for internal planning, control, and evaluation, making Option A correct.

### NEW QUESTION # 60

How are activity-based costing systems different from traditional costing systems?

- A. Activity-based costing systems are based on a single cost driver and traditional costing systems are based on multiple cost drivers
- B. Activity-based costing systems require less time and expense to administer than traditional costing systems
- C. Activity-based costing systems are used with homogeneous products while traditional costing systems are used with heterogeneous products
- **D. Activity-based costing systems provide a more precise assignment of overhead costs when multiple products are manufactured than traditional costing systems do**

**Answer: D**

Explanation:

The correct answer is C. Activity-based costing (ABC) is generally more precise than traditional costing when a company makes multiple products that consume overhead resources differently. ABC assigns overhead by identifying activities and using multiple cost drivers that better reflect how products actually use resources. Sources on ABC explain that it improves cost accuracy compared with traditional systems, especially in more complex production environments.

Option A is incorrect because the statement is reversed. Traditional costing often uses a single volume-based driver such as labor hours or machine hours, while ABC commonly uses multiple cost drivers. Option B is incorrect because ABC is usually more time-consuming and expensive to administer, not less. Option D is also incorrect because ABC is especially useful when products are heterogeneous, meaning they differ in the amount and type of overhead resources they consume. Therefore, the key difference is that ABC gives a more precise assignment of overhead costs than traditional costing when multiple products are produced. That makes Option C the correct answer.

### NEW QUESTION # 61

A company manufactures leather products and has recently switched to the activity-based costing (ABC) method. It needs to determine the cost of its leather wallets. The company is already aware of its DM and DL costs.

What is the first step to calculating the cost of the product?

- A. Calculate G & A
- B. Double check the DM & DL calculations
- **C. Identify overhead cost activities**
- D. Assign overhead costs

**Answer: C**

Explanation:

The correct answer is D. Identify overhead cost activities. In activity-based costing (ABC), once direct materials and direct labor are known, the process begins by identifying the activities that cause overhead costs. Those activities become the basis for forming cost pools and selecting cost drivers. ACCA's ABC overview explains the sequence as splitting overheads into activities or cost pools, then identifying what causes those costs, and finally allocating costs based on cost-driver usage.

Option B is incorrect because assigning overhead occurs after the relevant activities and drivers have been identified. Option A is incorrect because general and administrative costs are not the first ABC step for costing a specific manufactured product. Option C may be a sensible housekeeping action, but it is not the formal first step in the ABC method. Other ABC explanations also begin with identifying activities and cost pools before calculating rates and assigning overhead to products.

Therefore, when using ABC to calculate the cost of leather wallets after DM and DL are known, the first formal step is to identify overhead cost activities, making Option D the correct answer.

### NEW QUESTION # 62

Which costs are found in a manufacturing company rather than a service-oriented company?

- A. Selling costs
- B. Indirect labor costs
- C. Raw materials costs
- D. Direct labor costs

**Answer: C**

Explanation:

The correct answer is C. Raw materials costs . Manufacturing companies produce physical goods, so they incur raw materials costs as part of converting materials into finished products. Raw materials are one of the classic components of manufacturing cost, along with direct labor and manufacturing overhead. Sources explaining manufacturing cost structures consistently identify direct materials or raw materials as a core element of product cost.

Option A, indirect labor costs , may also exist in manufacturing, but labor-related costs can exist in service organizations too. Option B, direct labor costs , are not unique to manufacturing because service companies often have labor that can be directly traced to providing services. Option D, selling costs , are common in both manufacturing and service businesses. What most clearly distinguishes manufacturing from service- oriented companies is the presence of inventory-based production inputs such as raw materials. These materials are physically incorporated into finished goods and become part of cost of goods sold when the goods are sold. Therefore, among the options listed, Raw materials costs are the best answer.

### NEW QUESTION # 63

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