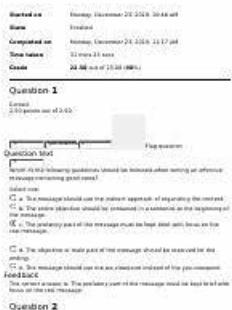


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NEW QUESTION # 17

Wycliff Corporation manufactured Job #3 during the month of May. On May 29, 100% of the product was finished and sold on account for \$150. These journal entries were recorded during production:

□ On May 31, Wycliff determined that the amount remaining in the manufacturing overhead account was immaterial and closed it out. What was the amount of gross profit before closing the manufacturing account, and what effect did closing the manufacturing account have on gross profit?

- A. Gross profit was \$44; gross profit decreased by \$1.00 after closing manufacturing overhead.
- B. Gross profit was \$75; gross profit decreased by \$1.00 after closing manufacturing overhead.
- C. Gross profit was \$75; gross profit increased by \$1.00 after closing manufacturing overhead.
- D. Gross profit was \$44; gross profit increased by \$1.00 after closing manufacturing overhead.

Answer: B

NEW QUESTION # 18

Thompson Dental is deciding between two lease options for a new copier. They anticipate making 22,500 copies spread evenly over the course of the year. Which of the following options should they choose if they want to save the most money on an annual basis, and how much money will they save?

Option 1: Monthly lease: \$225, Included copies: 1,500/month, Additional copies: \$0.15 per copy Option 2: Monthly lease: \$250, Included copies: 1,800/month, Additional copies: \$0.02 per copy

- A. Option 2; \$357 annual savings
- B. Option 1; \$300 annual savings
- C. Option 1; \$16 annual savings
- D. Option 2; \$189 annual savings

Answer: A

NEW QUESTION # 19

The manager of Ladron Candies is deciding whether or not to invest in new equipment with a purchase price of \$10,500 and a required rate of return of 7%. Given this calculation of the present value of cash inflows and outflows for the next three years, what should he decide, based on the internal rate of return?

□

- A. Accept the investment, because the internal rate of return is approximately 7%, which equals the required rate of return.
- B. Reject the investment, because the internal rate of return cannot be determined with the information given.
- C. Reject the investment, because the internal rate of return is approximately 7% and results in a loss after three years.
- D. Accept the investment, because the internal rate of return is approximately 6% and results in a profit after three years.

Answer: A

NEW QUESTION # 20

Which row correctly identifies the calculation to establish standard costs for direct materials, direct labor, and factory overhead?

□

- A. Row 3
- B. Row 2
- C. Row 1
- D. Row 4

Answer: D

NEW QUESTION # 21

Ladron Candies uses activity-based costing to allocate variable factory overhead costs. Which of the following statements best represents the excerpted activity data for indirect materials?

Indirect Materials:

□

- A. There is a \$1,000 unfavorable efficiency variance
- B. **There is a \$500 favorable spending variance**
- C. There is a \$500 unfavorable efficiency variance
- D. There is a \$1,000 favorable spending variance

Answer: B

NEW QUESTION # 22

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