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### Page 1

**Question 1.1.** (TCO 4) Assumptions underlying cost-volume-profit analysis include all of the following, except: (Points : 5)

**Question 2.2.** (TCO 6) Which of the following is true about activity-based costing? (Points : 5)

**Question 3.3.** (TCO 2) In a traditional job order cost system, the issue of direct materials to a production department increases: (Points : 5)

**Question 4.4.** (TCO 5) A cost driver is defined as: (Points : 5)

**Question 5.5.** (TCO 8) Wood Co. has considerable excess manufacturing capacity. A special job order's cost sheet includes the following applied manufacturing overhead costs: Fixed costs: 25,000.....Variable costs: 36,000.....The fixed costs include a normal \$4,500 allocation for in-house design costs, although no in-house design will be done. Instead, the job will require the use of external designers costing \$9,250. What is the total amount to be included in the calculation to determine the minimum acceptable price for the job? (Points : 5)

**Question 6. 6.** (TCO 1) How does managerial and financial accounting differ in terms of the amount of detail presented and nonmonetary and monetary information? (Points : 25)

**Question 7. 7.** (TCO 2) Wolf Co. estimates that its employees will work 500,000 direct labor hours during the coming year. Total overhead costs are estimated to be \$9,600,000 and direct labor costs are estimated to be \$12,500,000. Direct Labor hours are actually 450,000.....If Wolf Co. allocates overhead based on direct labor HOURS, what is the predetermined overhead rate? (Points : 25)

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