مكتبة

"خُذْ وأعطِي"

الإلكترونية

جامعة آل البيت " كلية الإقتصاد "

مجموعة طلابية تسعى لتوفير كل ما يلزم طلاب
كلية إدارة المال والاعمال من مواد وشروحات واسئلة بصورة الكترونية

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مكتبة خذ وأعطي .

جامعة آل البيت

Faculty of Finance and Business Administration
Accounting Department
Second Exam in Managerial Accounting 504435
2012/2013

اسم الطالب : [illegible] .... الرقم المتسلسل : 51 ....

الشعبة او وقت المحاضرة : ١٢-١ .... اسم مدرس المادة : جمال شراري ....

First Question: ***(8marks)***

Ali company produces a product, The following information concerning the company :

statement	Amounts JD	Notes
The sale price of the product	??	
Contribution margin	960000	40 % the value of sales target
The variable per unit	90	
the amount of the tax	150000	the tax rate 25%
The fixed cost	???	

Required: using a Income equation X=

1 - Determine the value of sales target? *(2 marks)*
2 - Determine Number of units sales target? *(2 marks)*
3 - Determine Profit before tax? *(2 marks)*
4 - Determine target Profit after tax? *(2 marks)*

Answer Sheet for Instruction Number (1):

960000 = ,4 sales trage = $\frac{960000}{,4}$ = 2400000.00

Answer Sheet for Instruction Number (2):

Answer Sheet for Instruction Number (3):

$\frac{150000}{,25}$ = 600000

Answer Sheet for Instruction Number (4):

2400000 ~~[illegible]~~ = 150000 = 2250000

statement	Units	Price per Unit	Total
		90	
			960000
			(840000)
			2400000
			(130000)
			2250000

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...estion: *(12 marks)*

...mpany produces a product with the following data related to this product:

statement	Notes
Current sales	600000 Units
The sale price of per unit	6 JD
Industrial variable indirect	2.4 JD
Industrial fixed indirect	1.2 JD
Marketing and administrative variable	0.8 JD
Marketing and administrative fixed	0.4 JD

Reserve capacity, but not used allow the production of 60000 units, and the presentation of the company to buy 60000 units at 4 JD, will have to accept this order Exception all fixed costs (Industrial fixed indirect, and marketing and administrative costs fixed), and lower variable marketing and administrative by 20%. Will also accept the order to lower the original sales by 4000 units, The company will sell 60000 unit purchase price of 4 JD.

Required:

Trade-off between accepting or rejecting the order based on the differential analysis method.

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Answer Sheet for Instruction:

statement	Sell 600000 Units	Sell 596000 Units	Differences 4000 Units	Selling 60000 units purchase price
Sale price of per unit 6	3600000	3576000	24000	240000
2,4 Industrial variable Indirect	(1440000)	(1430400)	(9600)	(144000)
1,2 Industrial fixed Indirect	(720000)	(715200)	(4800)	—
	1440000	1430400	9600	96000
,64 marketing variable	~~(480000)~~	~~(476800)~~	~~(3200)~~	(38400)
,4 fixed	(240000)	(238400)	(1600)	—
profit	816000	810560	5440	57600
	(384000)	(381440)	(2560)	

A decision :

....

I accept the Trade-off (52160)

....

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Third Question: **(*5 marks*)**

Al- Zarqa Company produces three products A B C, has reached total joint costs at the split-off- point 20000 JD. The following are the rest of the information:

statement	A	B	C	Total
Quantity produced at the split-off- point (kg)	2500	4000	6000	12500
joint costs (JD)	?	?	?	??
Sales value at the split-off-point (JD)	3750	20000	1500	25250
additional manufacturing costs (JD)	?	30000	?	36500
Sales value after additional manufacturing (JD)	5375	57500	5700	68575

وتكاليف تصنيع الإضافية أقل

...tional manufacturing costs less than joint costs for product A by 1750 JD

...dditional manufacturing costs less than joint costs for product C by 5350 JD

5350 تكاليف تصنيع الإضافية

Required: select any of the three products must be sold at the split-off- point, We must be sold after additional manufacturing according to the analysis of differential.

Answer Sheet for Instruction:

statement	A	B	C	Total
	1625	37500		
	1	(30000)		
		7500		

A decision :

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The End

Our wishes by success,,,,

Dr. Jamal Sharairi & Dr. Odeh Bani Ahamad / Accounting Department

5375 - 3750 = 1625

مع تمنياتنا لكم بالنجاح

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