جامعة آل البيت

Second Exam in Managerial Accounting 504435 /2012/2013

اسم الطالب : [redacted]

الرقم المتسلسل : 129

First Question: (8 marks)

Al- Mafraq Company produces three products A B C, has reached total joint costs at the split-off-point 120000 JD. The following are the rest of the information:

statement	A	B	C	Total
Quantity produced at the split-off- point (kg)	10000	16000	24000	50000
joint costs (JD)	24800	38400	57600	122000
Sales value at the split-off-point (JD)	15000	80000	6000	101000
additional manufacturing costs (JD)	9020	120000	17000	146000
Sales value after additional manufacturing (JD)	21500	230000	22800	274300

Notes: Additional manufacturing costs less than joint costs for product A by 15000 JD

Additional manufacturing costs less than joint costs for product C by 40600 JD

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
sales value after additional manufacturing	21500	230000	22800	274300
− sales value at spit off point	(15000)	(80000)	(6000)	(101000)
− additional manufacturing	(9000)	(120000)	(17000)	(146000)
gain or loss	(2500)	30000	(200)	27300

A decision : A,C sold at the split off point

B sold after additional manufacturing

Second Question: (8 marks)

Dana company produces a product with the following data related to this product:

statement	Notes
Current sales	300000 Units
The sale price	6 JD(per unit)
Industrial variable indirect 2.4	720000 JD
Industrial fixed indirect 1.2	?? 360000
Gross Profit under sell 300000 units	720000 JD
Marketing and administrative variable	0.8 JD(per unit)
Marketing and administrative fixed	0.4 JD(per unit)

Reserve capacity, but not used allow the production of 30000 units, and the presentation of the company to buy 30000 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 2000 units, The company will sell 30000 unit purchase price of 4 JD.

Required:

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

Answer Sheet for Instruction:

(1) استثناء التكاليف الثابتة كاملة

(2) انخفاض التكاليف التسويقية المتغيرة ٢٠٪

(3) انخفاض المبيعات = 2000

statement	Sell 300000 Units → 6	Sell 298000 Units	Differences 2000 Units	Selling 30000 units purchase price 4 JD
sales	1800000	1788000	12000	120000
− Industrial Variable Indirect	(720000)	(715200)	(4800)	(72000)
− Industrial fixed Indirect	(360000)	(357600)	(2400)	(0)
C.M	720000	715200	4800	48000
Variable − marketing and administrative Variable	(240000)	(238400)	(1600)	(19200)
− Marketing and administrative fixed	(120000)	(119200)	(800)	(0)
N.P	360000	357600	2400	28800

A decision :

I Accept to order because the differences between selling 30000 unit at 4 JD and differences 2000 unit is 26400 (28800 − 2400)

8

Third Question: *(4 marks)*

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

statement	Amounts JD	Notes
The sale price of the product	1200000	
Contribution margin	480000 →	40 % the value of sales target
The variable per unit	90	
the amount of the tax	75000	the tax rate 25%
The fixed cost	??? 180000	

Required: using a Income equation

480000 / .40

1 - Determine the value of sales target?

2 - Determine Number of units sales target?

3 - Determine Profit before tax?

4 - Determine target Profit after tax?

Answer Sheet for Instruction Number (1):

$= \frac{480000}{.40} = \boxed{1200000}$

Answer Sheet for Instruction Number (2):

$1200000 - X * 90 = 480000 = X = \frac{480000}{90} = \boxed{8000}$ unit

Answer Sheet for Instruction Number (3):

$\frac{75000}{.25} = \boxed{300000}$

4

Answer Sheet for Instruction Number (4):

$300000 - 75000 = \boxed{225000}$

statement	Units	Price per Unit	Total
sales	8000	150	1200000
− V.C	8000	(90)	(720000)
C.M 8000 الرقم	~~[illegible]~~	60	480000
− fixed	8000	22.5	(180000)
N.P before tax	8000		300000
− Tax	8000		(75000)
N.P	8000		225000

The End Our wishes by success,,,, **Dr. Jamal Sharairi**