

Section 1.1

Section 1.1: Introduction to the Course

1.1.1 Course Objectives

1.1.2 Course Structure

Section 1.2: Course Overview

The course is designed to provide a comprehensive understanding of the subject matter. It covers the following topics:

- Introduction to the subject
- Basic concepts and principles
- Advanced topics and applications

The course is divided into several modules, each focusing on a specific aspect of the subject. The modules are:

- Module 1: Introduction to the subject
- Module 2: Basic concepts and principles
- Module 3: Advanced topics and applications

Section 1.3: Course Details

1.3.1 Course Objectives

The primary objective of this course is to equip students with the knowledge and skills necessary to understand and apply the concepts of the subject. The course is designed to be both theoretical and practical, providing students with a solid foundation in the subject matter. The course is divided into several modules, each focusing on a specific aspect of the subject. The modules are:

- Module 1: Introduction to the subject
- Module 2: Basic concepts and principles
- Module 3: Advanced topics and applications

The course is designed to be both theoretical and practical, providing students with a solid foundation in the subject matter. The course is divided into several modules, each focusing on a specific aspect of the subject. The modules are:

- Module 1: Introduction to the subject
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1.3.2 Course Structure

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1.3.3 Course Objectives

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1.3.4 Course Structure

The course is divided into several modules, each focusing on a specific aspect of the subject. The modules are:

- Module 1: Introduction to the subject
- Module 2: Basic concepts and principles
- Module 3: Advanced topics and applications

1. **Introduction**
2. **Background**
3. **Methodology**
4. **Results**
5. **Conclusion**

1. Introduction

The purpose of this study is to investigate the effects of the proposed system on the performance of the participants. The study was conducted in a laboratory setting and involved a group of 20 participants. The results of the study are presented in the following sections.

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2. Background

The background of the study is based on the existing literature on the effects of the proposed system on the performance of the participants. The study was conducted in a laboratory setting and involved a group of 20 participants.

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3. Methodology

The methodology of the study is based on the existing literature on the effects of the proposed system on the performance of the participants. The study was conducted in a laboratory setting and involved a group of 20 participants.

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QUESTION 1

The following table shows the results of a survey of 100 people.

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| Age Group | Male | Female |
|-----------|------|--------|
| 18-24 | 15 | 10 |
| 25-34 | 20 | 15 |
| 35-44 | 25 | 20 |
| 45-54 | 30 | 25 |
| 55-64 | 35 | 30 |
| 65-74 | 40 | 35 |
| 75-84 | 45 | 40 |
| 85-94 | 50 | 45 |

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QUESTION 10

Managerial Accounting (170) (100%)

10/10/2018 11:56:00 AM

Final Exam (170) (100%)

2.00 Contribution Margin and Break-Even

On the following table, fill in the missing information for each product. Assume the price per unit is \$100 and the variable cost per unit is \$60. The contribution margin is the difference between the selling price and the variable cost per unit.

1. The selling price of the product is \$100. The variable cost per unit is \$60. The contribution margin is \$40. The break-even point is 10,000 units. The total sales revenue is \$1,000,000. The total variable cost is \$600,000. The total contribution margin is \$400,000. The total fixed cost is \$400,000.

2. The selling price is \$100.

3. The variable cost per unit is \$60.

4. The price

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5. The selling price is \$100. The variable cost per unit is \$60. The contribution margin is \$40. The break-even point is 10,000 units. The total sales revenue is \$1,000,000. The total variable cost is \$600,000. The total contribution margin is \$400,000. The total fixed cost is \$400,000.

6. The selling price per unit is \$100. The variable cost per unit is \$60.

7. The contribution margin is \$40.

8. The price

is \$100. The variable cost per unit is \$60. The contribution margin is \$40. The break-even point is 10,000 units. The total sales revenue is \$1,000,000. The total variable cost is \$600,000. The total contribution margin is \$400,000. The total fixed cost is \$400,000.

2.00 Break-Even and Contribution

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2. The selling price is \$100. The variable cost per unit is \$60. The contribution margin is \$40. The break-even point is 10,000 units. The total sales revenue is \$1,000,000. The total variable cost is \$600,000. The total contribution margin is \$400,000. The total fixed cost is \$400,000.

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QUESTION 10

Answer: See attached explanation

10. A. See the explanation below.

See attached explanation.

1. 100% Ownership

100% ownership means that the parent company owns all the shares of the subsidiary. This means that the parent company has full control over the subsidiary and is responsible for all its actions. The parent company also receives all the profits and bears all the losses of the subsidiary.

100% ownership is a common structure for a subsidiary. It is often used when the parent company wants to have full control over the subsidiary and to ensure that the subsidiary is operated in the best interests of the parent company. This structure also allows the parent company to deduct the subsidiary's losses from its own taxable income.

2. 80% Ownership or More

80% ownership or more means that the parent company owns at least 80% of the shares of the subsidiary. This structure is often used when the parent company wants to have significant control over the subsidiary and to ensure that the subsidiary is operated in the best interests of the parent company. This structure also allows the parent company to deduct the subsidiary's losses from its own taxable income.

3. 50% Ownership

50% ownership means that the parent company owns 50% of the shares of the subsidiary. This structure is often used when the parent company wants to share control over the subsidiary with other investors. This structure also allows the parent company to deduct the subsidiary's losses from its own taxable income.

4. 20% Ownership (Not a Subsidiary Under US Tax Law)

20% ownership means that the parent company owns 20% of the shares of the subsidiary. This structure is often used when the parent company wants to have a significant influence over the subsidiary but does not want to have full control. This structure also allows the parent company to deduct the subsidiary's losses from its own taxable income.

100% ownership is the most common structure for a subsidiary. It is often used when the parent company wants to have full control over the subsidiary and to ensure that the subsidiary is operated in the best interests of the parent company. This structure also allows the parent company to deduct the subsidiary's losses from its own taxable income.

100% Ownership

100% ownership means that the parent company owns all the shares of the subsidiary. This means that the parent company has full control over the subsidiary and is responsible for all its actions. The parent company also receives all the profits and bears all the losses of the subsidiary.

100% ownership is a common structure for a subsidiary. It is often used when the parent company wants to have full control over the subsidiary and to ensure that the subsidiary is operated in the best interests of the parent company. This structure also allows the parent company to deduct the subsidiary's losses from its own taxable income.

10. A. See the explanation below. See attached explanation.

100% ownership means that the parent company owns all the shares of the subsidiary. This means that the parent company has full control over the subsidiary and is responsible for all its actions. The parent company also receives all the profits and bears all the losses of the subsidiary.

QUESTION 1

Which of the following is the correct answer?

A. The correct answer is A.

B. The correct answer is B.

QUESTION 2: The following is a list of the top 10 most popular songs in the United States in 2010. The songs are listed in order of their popularity, with the most popular song at the top of the list. Which of the following is the correct answer?

QUESTION 3

QUESTION 4: Which of the following is the correct answer?

| | |
|--------------|--------------|
| QUESTION 5: | QUESTION 6: |
| QUESTION 7: | QUESTION 8: |
| QUESTION 9: | QUESTION 10: |
| QUESTION 11: | QUESTION 12: |
| QUESTION 13: | QUESTION 14: |
| QUESTION 15: | QUESTION 16: |

QUESTION 17

QUESTION 18: Which of the following is the correct answer?

| | |
|--------------|--------------|
| QUESTION 19: | QUESTION 20: |
| QUESTION 21: | QUESTION 22: |
| QUESTION 23: | QUESTION 24: |
| QUESTION 25: | QUESTION 26: |
| QUESTION 27: | QUESTION 28: |
| QUESTION 29: | QUESTION 30: |

QUESTION 31

QUESTION 32: Which of the following is the correct answer?

| | |
|--------------|--------------|
| QUESTION 33: | QUESTION 34: |
| QUESTION 35: | QUESTION 36: |
| QUESTION 37: | QUESTION 38: |
| QUESTION 39: | QUESTION 40: |
| QUESTION 41: | QUESTION 42: |
| QUESTION 43: | QUESTION 44: |
| QUESTION 45: | QUESTION 46: |
| QUESTION 47: | QUESTION 48: |
| QUESTION 49: | QUESTION 50: |

QUESTION 51

QUESTION 52: Which of the following is the correct answer?

| | |
|--------------|--------------|
| QUESTION 53: | QUESTION 54: |
| QUESTION 55: | QUESTION 56: |
| QUESTION 57: | QUESTION 58: |
| QUESTION 59: | QUESTION 60: |
| QUESTION 61: | QUESTION 62: |
| QUESTION 63: | QUESTION 64: |
| QUESTION 65: | QUESTION 66: |
| QUESTION 67: | QUESTION 68: |
| QUESTION 69: | QUESTION 70: |

100,000,000
 100,000,000
 100,000,000
 100,000,000

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The following information is provided for the year ended 31st December 2018:

| | 2018 | 2017 |
|--------------------|----------|----------|
| Revenue | 100,000 | 100,000 |
| Cost of sales | (60,000) | (60,000) |
| Gross profit | 40,000 | 40,000 |
| Operating expenses | (20,000) | (20,000) |
| Operating profit | 20,000 | 20,000 |
| Finance costs | (5,000) | (5,000) |
| Profit before tax | 15,000 | 15,000 |
| Tax expense | (3,000) | (3,000) |
| Profit after tax | 12,000 | 12,000 |

Required:

Calculate the following ratios for the year ended 31st December 2018 and 2017:

| Ratio | 2018 | 2017 |
|-----------------------------|------|------|
| Gross Profit Margin | 40% | 40% |
| Operating Profit Margin | 20% | 20% |
| Profit After Tax Margin | 12% | 12% |
| Operating Profit to Revenue | 20% | 20% |
| Profit After Tax to Revenue | 12% | 12% |

The following information is provided for the year ended 31st December 2018:


 [Signature]
 [Name]
 [Title]