# Managerial Accounting Exam 1 Study Guide With 100% Complete Solution

Engineering costs for a new product

product level

Order processing

Batch-level or Unit-level or Facility-level

Depreciation on factory

Facility-level

Direct labor

Unit-level

Shipment of an order to a customer

Batch-level or Unit-level or Facility-level

Product line manager salary

Product-level

Machine setup costs that are incurred whenever a new production order is started

Batch-level

Patent for new product

Product-level

Factory utilities

Facility-level

Direct materials

Unit-level

Cost to inspect each product as it is finished

Unit-level

**CEO** salary

Facility-level

manufacturing cycle time

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