

"Management Accounting" simulation question 1

1. Multiple choice questions (Among the alternative answers for each of the following questions, there is only one correct answer that meets the meaning of the question, and multiple choices, wrong choices, and no choices are not scored. There are 10 sub-questions in this question, each sub-question is 2 points, a total of 20 points).

1. The services of the management program focus on ().

- A. Shareholders
- B. External groups
- C. Creditors
- D. Internal management of the company

2. In the modern company accounting system, management is also called ().

- A. Accounting for bad debts
- B. External Accounting
- C. Operational accounting for calculating live accounts
- D. Responsible Accounting

3. It is known that the operating profit of a company calculated by the variable cost method in 2023 is 13,500 yuan, assuming that the sales volume in 2023 is the same as in 2023, the unit price and cost level of the product are unchanged, but the output has increased. Operating profit calculated using the variable cost method for the year ().

- A. Must be greater than 13500 yuan
- B. Must be equal to 13500 yuan
- C. Must be less than 13500 yuan
- D. Maybe equal to 13500 yuan

4. Among the following factors, the change of which can lead to a decrease in the Poly point is ().

- A. Improve profit for purpose
- B. Reduce unit variable costs
- C. Reduce unit price
- D. Increase fixed costs

5. A company only produces one product, the unit price is 5 yuan, the sales volume is 100 pieces, and the variable cost rate of 30% is the contribution margin ().

- A 150
- B 250
- C 350
- D 450

6. In the historical data analysis method, the "high and low" used in the high and low point method refers to ().

- A. Highest or lowest cost

Manual Simulation Accounting Answer Key

Bruce Reinhart



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