

Main functionalities for quizzes and homework provided by the online platform

Quiz

Măsurarea-C Sem1(3061ez)

- Participants
- Competencies
- Grades
- General
- 26 September - 2 October
- 3 October - 9 October
- 10 October - 16 October
- 17 October - 23 October
- 24 October - 30 October
- 31 October - 6 November
- 7 November - 13 November

26 September - 2 October

Quiz 1
Opened: Wednesday, 28 September 2022, 6:00 PM
Closed: Tuesday, 4 October 2022, 11:54 PM
[Hidden from students](#)

Probleme create curs 1
Opened: Sunday, 25 September 2022, 12:00 AM
Due: Tuesday, 4 October 2022, 11:00 PM
[Hidden from students](#)

Quiz 1
[Hidden from students](#)

3 October - 9 October

Quiz 2
Opened: Wednesday, 5 October 2022, 6:00 PM
Closed: Tuesday, 11 October 2022, 11:54 PM
[Hidden from students](#)

Probleme create curs 2

Măsurarea-C Sem1(3061ez)

- Participants
- Competencies
- Grades
- General
- 26 September - 2 October**
- 3 October - 9 October
- 10 October - 16 October
- 17 October - 23 October
- 24 October - 30 October
- 31 October - 6 November
- 7 November - 13 November

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Editing quiz: Quiz 1

You cannot add or remove questions because this quiz has been attempted. (Attempts: 63)

Questions: 5 | This quiz is closed

Maximum grade: 9.00 [Save](#)

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Total of marks: 5.00

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1 Aleatoriu (Quiz 1 1) (See questions) 1.00

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2 Aleatoriu (Quiz 1 2) (See questions) 1.00

Page 3

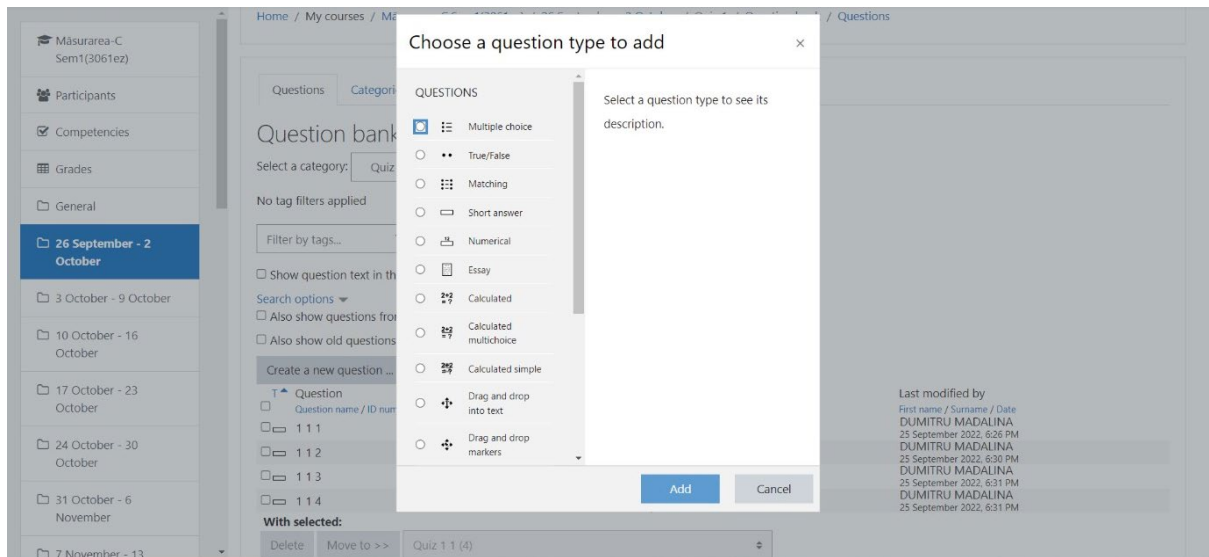
3 Aleatoriu (Quiz 1 3) (See questions) 1.00

Page 4

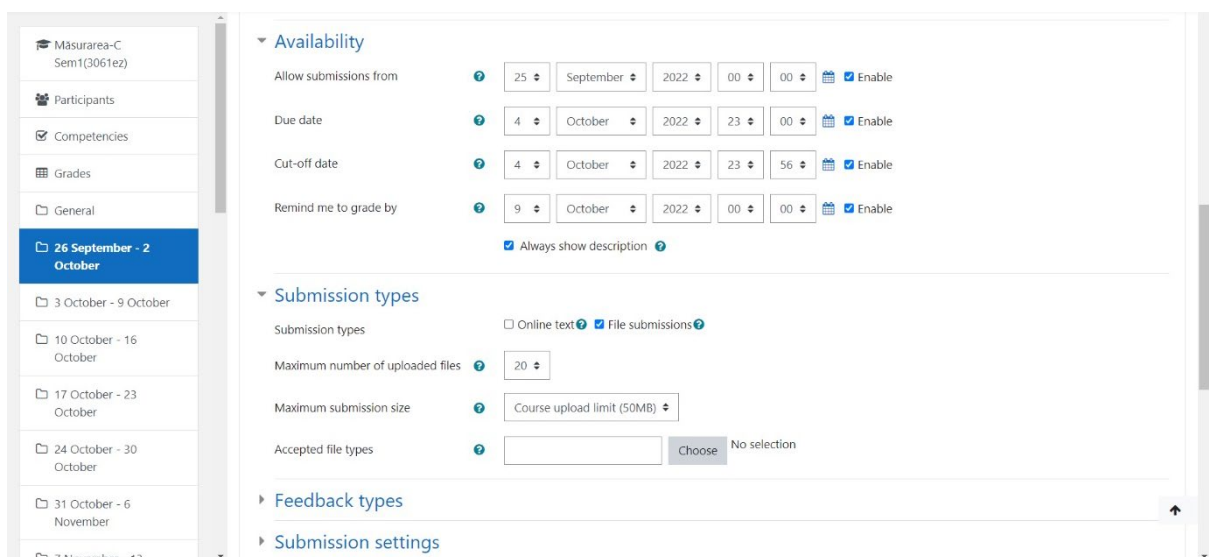
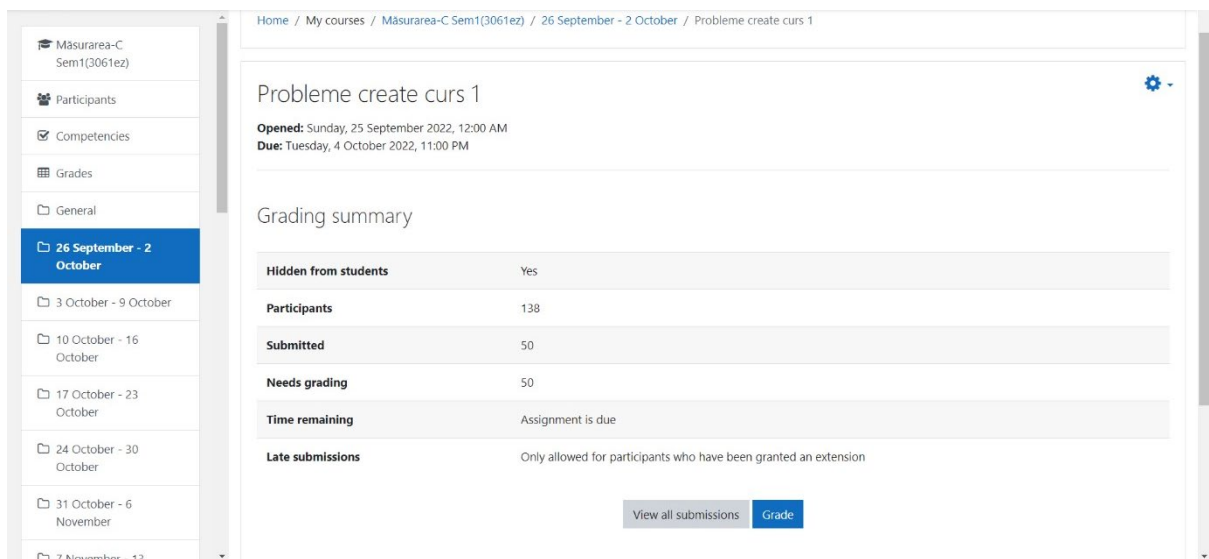
4 Aleatoriu (Quiz 1 4) (See questions) 1.00

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5 Aleatoriu (Quiz 1 5) (See questions) 1.00



Homework



Example of MA homework (lecture 7; questions created by student M.A.A.)

1. For an order of 30 suits, SC HAUTE COUTURE SRL records a turnover of €15,000 and establishes a profit that is equal to 6% of the turnover. Therefore, the full cost of the order is euro.

Solution

Full cost + Profit = Turnover

Full cost + 6%*€15,000 = €15,000

Full cost = €14,100

2. In March SC HAUTE COUTURE SRL recorded total costs of 14,000 euros, of which €6,000 are variable costs, and the degree of achievement of the activity was 105%. The value of the unallocated overheads for the month of March is:

- a) €400
- b) €0
- c) €4,000
- d) €300

The correct answer is b) €0.

Example of MA quiz (quiz 4) (2.25 points*4 + 1 = 10 points)

1. LRN is a natural juice factory. The following are known:

- in 20N7 to produce 1500 units generated total costs of €13.000
- in 20N8 for a production of 4000 units, total costs of €25.000 um are recorded.

When producing more than 2500 bottles (units), there will be an increase in fixed costs of €2000. Following an economic crisis, in 20N9 there will be an increase in the direct materials used in manufacturing (plastic bottles, cardboard boxes, labels, etc.) of €0.5/bottle of juice.

The estimated total cost for 3000 units (apple juice bottles) is:

- a) €22,500
- b) €21,250
- c) €20,500
- d) €22,000

Solution

Direct materials are variable costs.

Variable cost/unit = $(25,000 - 13,000 - 2,000) / (4000 - 1500) = 10,000 / 2500 = €4/\text{bottle}$

Fixed costs for 4000 bottles (units) = Total costs - Variable costs = $25,000 - 4000 * 4 = €9000 \text{ um}$

Fixed costs for 1500 bottles (units) = Total costs - Variable costs = $13,000 - 1500 * 4 = €7000$

Total cost for 3000 bottles (units) = $3000 * (4 + 0,5) + 9000 = €22,500$

Answer: a) €22,500

(Question adapted from student M.M.L.)

2. Nor SRL is a bakery. It pays an annual environmental cost of €30,000. To reduce this cost, it decides to buy and install a solar panel, which will be put into use on November 1st. This panel reduces the environmental cost by €10,000 per year. What was the average cost economy for the first year?

Solution

$$10,000/12=833.33$$

$$2 \text{ months (November + December)} = 2 \times 833.33 = 1666.66$$

The correct answer is: 1666.66

(Question adapted from Z.A.M.C.)

3. The total cost function of a company providing software services is known: $Y = 200 \cdot X + 40,000$, where Y is the total cost and X is the quantity. For a production of 100 antivirus licenses, the total cost is

Solution

$$Y = 200 \cdot 100 + 40,000$$

$$Y = 60,000$$

4. The high and low method is used to:

- a) Separate fixed and variable costs
- b) Determine the minimum and maximum output of an entity
- c) Separate direct and indirect expenses
- d) Determine production costs

The correct answer is a) Separate fixed and variable costs.

Example of PMC homework (lecture 6; questions created by student M.A.A.)

1. In the decision-making process, time is the only limiting factor.

- a) True
- b) False

The correct answer is b) False.

2. The company HAUTE COUTURE SRL makes suits and coats. The tailor needs 5 hours to make a suit and 3 hours to make a coat. For a suit, the selling price is €1700 and the variable cost is €1300, while for a coat the selling price is €1200 and the variable cost is €900.

The available man-hours are 500 and sales are estimated at 65 suits and 95 coats. Subject to profit maximization, the production plan will be as follows:

- a) 43 suits
- b) 95 coats
- c) 65 suits and 95 coats
- d) 43 suits and 95 coats

Solution

No.	Items	Suits	Coats
1	Hours per unit	5	3
2	Estimated sales	65	95
3	Total hours (1*2)	325	285
4	Selling price per unit	1700	1200
5	Variable cost per unit	1300	900

6	Contribution (margin) per unit	400	300
7	Contribution/hour (6/1)	80 (400/5)	100 (300/3)

The total number of hours needed to produce all the finished goods that the company can sell is $325 + 285 = 610$. The total number of hours available is 500. So, the company has a limited resource (the hours) and it has to use the available resources so that it will maximize the contribution per hour. The higher contribution per hour is obtained for the coats, so the company will direct its resources towards coats first, and then the suits.

The maximum demand for suits is 95 pieces. Therefore, the number of hours consumed is $95 \times 3 = 285$ hours. The remaining hours will be: $500 - 285 = 215$ hours. This will allow the company to produce $215/5 = 43$ suits.

Thus, the correct answer is d) 43 suits and 95 coats.

Example of PMC quiz (quiz 3) (1.80 points*5 + 1 = 10 points)

1. Consider LRN, an enterprise producing natural juices. Fruit squeezing activity can be induced by:

- a) Number of controls
- b) Quantity of raw materials
- c) Number of suppliers
- d) Number of orders

The correct answer is b) Quantity of raw materials consumed.

(Question adapted from student M.M.L.)

2. HAUTE COUTURE SRL manufactures two products, namely silk shirts and linen shirts.

The overheads are as follows:

A1 Equipment set-up cost	€23,000
A2 Packaging costs	€8,000

The cost drivers are as follows:

Activity	Driver	Driver volume	
		Silk shirts	Linen shirts
A1	Number of set-ups	13	14
A2	Number of orders received	9	7

Applying the ABC method, state how much of the total packaging costs is allocated to linen shirts.

Solution

Activity	Cost	Driver volume			Driver cost	Overheads	
		Silk shirts	Linen shirts	Total		Silk shirts	Linen shirts
A1	23,000	13	14	27	851.85	11,074.07	11,925.93
A2	8000	9	7	16	500	4500	3500
Total	31,000	-	-	-	-	15,574.07	15,425.93

Thus, the correct answer is 3500.
(Question adapted from student M.A.A.)

3. Only accountants are interviewed to determine a company's activities because they know best all the company's expenses.

Answer: False

4. Which of the following best describes the ABC method?

- a. Calculates the estimated cost of a product and then adds a margin to it to arrive at the target selling price
- b. Allocates indirect costs to products by collecting costs in grouping centers and dividing them according to each product's use of cost drivers
- c. Identifies the market price of a product and then subtracts the desired profit margin to calculate the target cost
- d. Identifies different markets for a product and then sells the same product at different prices in each market

Answer: b)

5. Consider LRN company (natural juice producer). The following information is known:

Items	Apple juice	Cherry juice
Production and sales volume (bottles)	1500	450
Fruits used (kg)	80	20
Number of orders	43	27
Number of deliveries	15	10
Overheads (apportioned based on the quantity produced, according to the traditional method), of which:	€320,000	
Orders-writing activity (A1)	€140,000	
Delivery (A2)	€180,000	

The difference between the indirect expenditure allocated according to the ABC method and according to the traditional method for apple juice is:

- a) €52,153.85
- b) €20,115.20
- c) €52,510.09
- d) €19,058.70

Solution

Traditional method

$\text{OAR} = 320,000 / (1500 + 450) = \text{€}164.10/\text{bottle}$

Indirect expenditure apple juice = $\text{€}164.10 \times 1500 = \text{€}246,153.85$

Indirect expenditure cherry juice = $320,000 - 246,153.85 = 73,846.15 \text{ um}$

ABC method

Activity	Cost	Driver volume			Driver cost	Overheads	
		Apple juice	Cherry juice	Total		Apple juice	Cherry juice
A1	140,000	43	27	70	2000	86,000	54,000

A2	180,000	15	10	25	7200	108,000	72,000
Total	320,000					194,000	126,000

Difference = $194,000 - 246,153.85 = (52,153.85)$ um
 (Question adapted from student M.M.L.)