

## ACCT 346 FINAL EXAM (NEW) – DEVRY

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**Question 1.1.** (TCO 4) Assumptions underlying cost-volume-profit analysis include all of the following, except: (Points : 5)

**Question 2.2.** (TCO 6) Which of the following is true about activity-based costing? (Points : 5)

**Question 3.3.** (TCO 2) In a traditional job order cost system, the issue of direct materials to a production department increases: (Points : 5)

**Question 4.4.** (TCO 5) A cost driver is defined as: (Points : 5)

**Question 5.5.** (TCO 8) Wood Co. has considerable excess manufacturing capacity. A special job order's cost sheet includes the following applied manufacturing overhead costs: Fixed costs: 25,000.....Variable costs: 36,000.....The fixed costs include a normal \$4,500 allocation for in-house design costs, although no in-house design will be done. Instead, the job will require the use of external designers costing \$9,250. What is the total amount to be included in the calculation to determine the minimum acceptable price for the job? (Points : 5)

**Question 6. 6.** (TCO 1) How does managerial and financial accounting differ in terms of the amount of detail presented and nonmonetary and monetary information? (Points : 25)

**Question 7. 7.** (TCO 2) Wolf Co. estimates that its employees will work 500,000 direct labor hours during the coming year. Total overhead costs are estimated to be \$9,600,000 and direct labor costs are estimated to be \$12,500,000. Direct Labor hours are actually 450,000.....If Wolf Co. allocates overhead based on direct labor HOURS, what is the predetermined overhead rate? (Points : 25)

# Acct 346 Devry Final

**Padhraic Smyth**



## **Acct 346 Devry Final:**

Creative Cash Flow Reporting Charles W. Mulford, Eugene E. Comiskey, 2005-01-20 Successful methodology for identifying earnings related reporting indiscretions Creative Cash Flow Reporting and Analysis capitalizes on current concerns with misleading financial reporting on misleading financial reporting It identifies the common steps used to yield misleading cash flow amounts demonstrates how to adjust the cash flow statement for more effective analysis and how to use adjusted operating cash flow to uncover earnings that have been misreported using aggressive or fraudulent accounting practices Charles W Mulford PhD CPA Atlanta GA is the coauthor of three books including the bestselling The Financial Numbers Game Identifying Creative Accounting Practices Eugene E Comiskey PhD CPA CMA Atlanta GA is the coauthor of the bestselling The Financial Numbers Game Identifying Creative Accounting Practices *U. S. Army Board Study Guide*, 2006-06 *Tulsa Race Riot* Oklahoma Commission to Riot of 1921, 2001-02-28 The Tulsa Race Riot of 1921 was the worst civil disturbance since the Civil War On May 21 1921 a group of white Oklahomans attacked the prosperous African American community called the Greenwood District or the Black Wall Street in Tulsa OK over the alleged assault of a white woman by a black man 24 hours later more than 800 people were admitted to local hospitals 10 000 residents were homeless and 35 city blocks were reduced to rubble The monetary cost of the riot was later estimated to be 26 million dollars This report examines the events leading up to the riot the riot itself and the consideration of reparations for the victims

**Engineering in K-12 Education** National Research Council, National Academy of Engineering, Committee on K-12 Engineering Education, 2009-09-08 Engineering education in K 12 classrooms is a small but growing phenomenon that may have implications for engineering and also for the other STEM subjects science technology and mathematics Specifically engineering education may improve student learning and achievement in science and mathematics increase awareness of engineering and the work of engineers boost youth interest in pursuing engineering as a career and increase the technological literacy of all students The teaching of STEM subjects in U S schools must be improved in order to retain U S competitiveness in the global economy and to develop a workforce with the knowledge and skills to address technical and technological issues Engineering in K 12 Education reviews the scope and impact of engineering education today and makes several recommendations to address curriculum policy and funding issues The book also analyzes a number of K 12 engineering curricula in depth and discusses what is known from the cognitive sciences about how children learn engineering related concepts and skills Engineering in K 12 Education will serve as a reference for science technology engineering and math educators policy makers employers and others concerned about the development of the country s technical workforce The book will also prove useful to educational researchers cognitive scientists advocates for greater public understanding of engineering and those working to boost technological and scientific literacy **Roll Models** Richard Holicky, 2004 I thought life was pretty much over Paul Herman I was afraid people wouldn t see me for who I still

was Cathy Green I didn't need this to be a better person Susan Douglas I wasn't sure I wanted to live this way Kevin Wolitzky The above four people and 49 more just like them went on to find high levels of success and lead satisfying lives Together they tell 53 stories of moving forward to meet all the challenges fears obstacles and problems common to the life altering circumstances after spinal cord injury and doing it without benefit of wealth large settlements or solid health coverage Ranging in age from 21 to 67 disabled from three to 48 years they share 931 years of disability experience Roll Models is a valuable new resource for recently injured people and their families and for nurses therapists psychologists and all other professionals who treat work with and care for people with spinal cord injury Straight from the horse's mouth survivors explore their experiences with disability and answer many questions those in rehab are asking Early Thoughts What were your thoughts immediately following injury What were your initial thoughts and reactions regarding SCI and the future The First Years What were your biggest fears during that first year or so How did you get past those early fears Changes Obstacles and Solutions How much different are you now compared to how you were before injury What's been the biggest obstacle How did you address these obstacles Finding What Works What have been the most difficult things for you to deal with since injury What's the worst thing about having an SCI and using a chair What's been your biggest loss due to injury Is SCI the worst thing that ever happened to you Tell me something about your problem solving skills How do you deal with stress What do you do to relieve stress Salvations Turning Points and More Was there any one thing that was your salvation or key to your success Was there a turning point for you when you began to feel things were going to get better What personal factors habits and beliefs have helped you the most SCI and Meaning Do you find any meaning purpose or lessons in your disability Did any positive opportunities come your way because of your injury What's your greatest accomplishment What are you most proud of A wonderful roadmap with many alternate routes to living and thriving with SCI Minna Hong SCI survivor and Peer Support Coordinator Vocational Liaison Shepherd Center Avoids the trap of providing a one size fits all mentality and provides solutions as varied as the individuals used as examples Accentuates the positives while not sugar coating the difficulties Essential reading Jeff Cressy SCI survivor and Director of Consumer and Community Affairs SCI Project Rancho Los Amigos A great resource for people as they venture out into the world or search for meaning and a deeper richer life Filled with examples of real people and their real experiences Terry Chase ND RN SCI survivor Patient Family Education Program Coordinator Craig Hospital A wonderful tool for the newly spinal cord injured individual as well as the therapists and counselors working with them This certainly hits the mark in capturing important survival strategies Jack Dahlberg SCI survivor Past President of the National Spinal Cord Injury Association Artfully crafted and organized Roll Models sensitively portrays life following spinal cord injury Informative creative sensitive as well as infused with humor and a kind heart Recommended with my highest accolades Lester Butt Ph D ABPP Director of the Department of Psychology Craig Hospital

*OBJECT-ORIENTED PROGRAMMING USING C++* SATCHIDANANDA DEHURI, ALOK KUMAR JAGADEV, AMIYA

KUMAR RATH,2007-05-08 This compact book presents a clear and thorough introduction to the object oriented paradigm using the C language It introduces the readers to various C features that support object oriented programming OOP concepts In an easy to comprehend format the text teaches how to start and compile a C program and discusses the use of C in OOP The book covers the full range of object oriented topics from the fundamental features through classes inheritance polymorphism template exception handling and standard template library KEY FEATURES Includes several pictorial descriptions of the concepts to facilitate better understanding Offers numerous class tested programs and examples to show the practical application of theory Provides a summary at the end of each chapter to help students in revising all key facts The book is designed for use as a text by undergraduate students of engineering undergraduate and postgraduate students of computer applications and postgraduate students of management

*The Investment Checklist* Michael Shearn,2011-09-20 A practical guide to making more informed investment decisions Investors often buy or sell stocks too quickly When you base your purchase decisions on isolated facts and don t take the time to thoroughly understand the businesses you are buying stock price swings and third party opinion can lead to costly investment mistakes Your decision making at this point becomes dangerous because it is dominated by emotions The Investment Checklist has been designed to help you develop an in depth research process from generating and researching investment ideas to assessing the quality of a business and its management team The purpose of The Investment Checklist is to help you implement a principled investing strategy through a series of checklists In it a thorough and comprehensive research process is made simpler through the use of straightforward checklists that will allow you to identify quality investment opportunities Each chapter contains detailed demonstrations of how and where to find the information necessary to answer fundamental questions about investment opportunities Real world examples of how investment managers and CEOs apply these universal principles are also included and help bring the concepts to life These checklists will help you consider a fuller range of possibilities in your investment strategy enhance your ability to value your investments by giving you a holistic view of the business and each of its moving parts identify the risks you are taking and much more Offers valuable insights into one of the most important aspects of successful investing in depth research Written in an accessible style that allows aspiring investors to easily understand and apply the concepts covered Discusses how to think through your investment decisions more carefully With The Investment Checklist you ll quickly be able to ascertain how well you understand your investments by the questions you are able to answer or not answer without making the costly mistakes that usually hinder other investors

*Information Technology Essentials* Ethan Harvey,2021-11-16 The use of computers for the purpose of storage retrieval transmission and manipulation of data is known as information technology It is a sub discipline of information and communication technology which is concerned with the commercial use of computers Some of the important innovations of information technology are television and radio equipment performance management software and video conferencing equipment The software studied under this

domain can be categorized into system software and application software System software can be broadly classified into operating systems basic input output systems boot programs assemblers and device drivers Information technology is an upcoming field of science that has undergone rapid development over the past few decades The topics included in this book on information technology are of utmost significance and bound to provide incredible insights to readers It will serve as a valuable source of information for those interested in this field

**Digital Signal Processing** Li Tan, Jean Jiang, 2013-01-21

Digital Signal Processing Second Edition enables electrical engineers and technicians in the fields of biomedical computer and electronics engineering to master the essential fundamentals of DSP principles and practice Many instructive worked examples are used to illustrate the material and the use of mathematics is minimized for easier grasp of concepts As such this title is also useful to undergraduates in electrical engineering and as a reference for science students and practicing engineers The book goes beyond DSP theory to show implementation of algorithms in hardware and software Additional topics covered include adaptive filtering with noise reduction and echo cancellations speech compression signal sampling digital filter realizations filter design multimedia applications over sampling etc More advanced topics are also covered such as adaptive filters speech compression such as PCM u law ADPCM and multi rate DSP and over sampling ADC New to this edition MATLAB projects dealing with practical applications added throughout the book New chapter chapter 13 covering sub band coding and wavelet transforms methods that have become popular in the DSP field New applications included in many chapters including applications of DFT to seismic signals electrocardiography data and vibration signals All real time C programs revised for the TMS320C6713 DSK Covers DSP principles with emphasis on communications and control applications Chapter objectives worked examples and end of chapter exercises aid the reader in grasping key concepts and solving related problems Website with MATLAB programs for simulation and C programs for real time DSP

*Army ROTC Scholarship Program*, 1971

*A Practical Guide to Advanced Networking* Jeffrey S. Beasley, Piyasat Nilkaew, 2012-11-05

*A Practical Guide to Advanced Networking* Third Edition takes a pragmatic hands on approach to teaching advanced modern networking concepts from the network administrator s point of view Thoroughly updated for the latest networking technologies and applications the book guides you through designing configuring and managing campus networks connecting networks to the Internet and using the latest networking technologies The authors first show how to solve key network design challenges including data flow selection of network media IP allocation subnetting and configuration of both VLANs and Layer 3 routed networks Next they illuminate advanced routing techniques using RIP RIPv2 OSPF IS IS EIGRP and other protocols and show how to address common requirements such as static routing and route redistribution You ll find thorough coverage of configuring IP based network infrastructure and using powerful WireShark and NetFlow tools to analyze and troubleshoot traffic A full chapter on security introduces best practices for preventing DoS attacks configuring access lists and protecting routers switches VPNs and wireless networks This book s coverage also includes IPv6 Linux based networking

Juniper routers BGP Internet routing and Voice over IP VoIP Every topic is introduced in clear easy to understand language key ideas are reinforced with working examples and hands on exercises based on powerful network simulation software Key Pedagogical Features NET CHALLENGE SIMULATION SOFTWARE provides hands on experience with advanced router and switch commands interface configuration and protocols now including RIPv2 and IS IS WIRESHARK NETWORK PROTOCOL ANALYZER TECHNIQUES and EXAMPLES of advanced data traffic analysis throughout PROVEN TOOLS FOR MORE EFFECTIVE LEARNING including chapter outlines and summaries WORKING EXAMPLES IN EVERY CHAPTER to reinforce key concepts and promote mastery KEY TERMS DEFINITIONS LISTINGS and EXTENSIVE GLOSSARY to help you master the language of networking QUESTIONS PROBLEMS and CRITICAL THINKING QUESTIONS to help you deepen your understanding CD ROM includes Net Challenge Simulation Software and the Wireshark Network Protocol Analyzer Software examples

*Consumer's Resource Handbook*, 1988

Operational Auditing Hernan Murdock, 2021-07-02 Operational Auditing Principles and Techniques for a Changing World 2nd edition explains the proven approaches and essential procedures to perform risk based operational audits It shows how to effectively evaluate the relevant dynamics associated with programs and processes including operational strategic technological financial and compliance objectives and risks This book merges traditional internal audit concepts and practices with contemporary quality control methodologies tips tools and techniques It explains how internal auditors can perform operational audits that result in meaningful findings and useful recommendations to help organizations meet objectives and improve the perception of internal auditors as high value contributors appropriate change agents and trusted advisors The 2nd edition introduces or expands the previous coverage of Control self assessments The 7 Es framework for operational quality Linkages to ISO 9000 Flowcharting techniques and value stream analysis Continuous monitoring The use of Key Performance Indicators KPIs and Key Risk Indicators KRIs Robotic process automation RPA artificial intelligence AI and machine learning ML and Adds a new chapter that will examine the role of organizational structure and its impact on effective communications task allocation coordination and operational resiliency to more effectively respond to market demands

The College Writer Randall VanderMey, Verne Meyer, John Van Rys, Patrick Sebranek, Dave Kemper, 2006-01-10 This text provide s coverage of the writing process for today s visually oriented students The text also included a wealth of rhetorical strategies that instructors and students found accessible and helpful It reinforces these strengths with enhanced coverage of many important topics such as analyzing the rhetorical situation evaluating sources avoiding plagiarism and developing visual literacy Pref

*Employee Benefits Design and Planning* Bashker D. Biswas, 2014-04-11 This book offers guidance for understanding benefits options and plan structures and making better decisions for your organization Writing for both HR and finance professionals internationally respected compensation and benefits professor and consultant Bashker Biswas drills comprehensively into today s most important benefits related topics and challenges Employee Benefits Design and Planning covers all this and much more Finance and

accounting implications of Healthcare benefits Other risk benefits Severance benefits Disability and group life insurance programs Flexible benefits Non qualified deferred arrangements 409A plans ESOPs Money Purchase Pension Plans Cash Balance Plans 401 k 403 b plans and 457 Plans Employee benefit plan financial reporting legal compliance and auditing Employee benefits in mergers and acquisitions Self funding vs insurance funding decisions Global employee benefits including umbrella pension plans and multi national pooling Equity participation in employee benefit plans Biswas introduces and explains key employee benefit metrics and ratios and demonstrates best practices for forecasting costs and budgeting appropriately For all compensation professionals benefits professionals human resource professionals accounting professionals labor attorneys financial analysts and finance professionals Readers will have roles in benefits related consulting finance accounting and human resource management both domestic and international

### **Information Systems**

**Theory** Yogesh K. Dwivedi, Michael R. Wade, Scott L. Schneberger, 2011-09-21 The overall mission of this book is to provide a comprehensive understanding and coverage of the various theories and models used in IS research Specifically it aims to focus on the following key objectives To describe the various theories and models applicable to studying IS IT management issues To outline and describe for each of the various theories and models independent and dependent constructs reference discipline originating area originating author s seminal articles level of analysis i e firm individual industry and links with other theories To provide a critical review meta analysis of IS IT management articles that have used a particular theory model To discuss how a theory can be used to better understand how information systems can be effectively deployed in today s digital world This book contributes to our understanding of a number of theories and models The theoretical contribution of this book is that it analyzes and synthesizes the relevant literature in order to enhance knowledge of IS theories and models from various perspectives To cater to the information needs of a diverse spectrum of readers this book is structured into two volumes with each volume further broken down into two sections The first section of Volume 1 presents detailed descriptions of a set of theories centered around the IS lifecycle including the Success Model Technology Acceptance Model User Resistance Theories and four others The second section of Volume 1 contains strategic and economic theories including a Resource Based View Theory of Slack Resources Portfolio Theory Discrepancy Theory Models and eleven others The first section of Volume 2 concerns socio psychological theories These include Personal Construct Theory Psychological Ownership Transactive Memory Language Action Approach and nine others The second section of Volume 2 deals with methodological theories including Critical Realism Grounded Theory Narrative Inquiry Work System Method and four others Together these theories provide a rich tapestry of knowledge around the use of theory in IS research Since most of these theories are from contributing disciplines they provide a window into the world of external thought leadership

*Medical-Surgical Nursing* Donna D. Ignatavicius, M. Linda Workman, Cherie Rebar, Nicole M. Heimgartner, 2020-10

Master the essential medical surgical nursing content you ll need for success on the Next Generation NCLEX Exam NGN and



safe clinical practice Medical Surgical Nursing Concepts for Interprofessional Collaborative Care 10th Edition uses a conceptual approach to provide adult health knowledge and help you develop the clinical nursing judgment skills that today's medical surgical nurses need to deliver safe effective care Iggy emphasizes three emerging trends in nursing interprofessional collaborative care concept based learning and clinical judgment and systems thinking trends that will ground you in how to think like a nurse and how to apply your knowledge in the classroom simulation laboratory and clinical settings A perennial bestseller Iggy also features NCLEX Exam style Challenge and Mastery questions to prepare you for success on the NGN UNIQUE Interprofessional collaborative approach to care views medical and nursing management through the lens of the nursing process and the NCSBN Clinical Judgment Model and aligns with the Interprofessional Education Collaborative IPEC Core Competencies for Interprofessional Collaborative Practice Consistent use of interprofessional terminology promotes interprofessional collaboration through the use of a common healthcare language instead of using isolated nursing specific diagnostic language UNIQUE Enhanced conceptual approach to learning integrates nursing concepts and exemplars providing a foundation in professional nursing concepts and health and illness concepts and showing their application in each chapter Unparalleled emphasis on clinical reasoning and clinical judgment helps you develop these vital skills when applying concepts to clinical situations UNIQUE Emphasis on Next Generation NCLEX Exam NGN preparation includes chapter opening Learning Outcomes and chapter ending Get Ready for the NCLEX Examination sections plus NCLEX Examination Challenge questions and new Mastery Questions with an answer key in the back of the book and on the companion Evolve website Emphasis on QSEN and patient safety focuses on safety and evidence based practice with Nursing Safety Priority boxes including Drug Alert Critical Rescue and Action Alert boxes Direct easy to read writing style features concise sentences and straightforward vocabulary Emphasis on health promotion and community based care reflects the reality that most adult health care takes place in environments outside of high acuity hospital settings NEW Strengthened conceptual approach with data driven Concept and Exemplar selections adds the concepts of pain inflammation and infection and presents Exemplar disorders with a nursing process format and depth to help prepare you for the Next Generation NCLEX Exam NGN NEW and UNIQUE Enhanced focus on clinical judgment and systems thinking ensures alignment with the NCSBN Clinical Judgment Model and emphasizes the six cognitive skills you'll need for effective clinical judgment for the NGN and for safe clinical practice NEW Emphasis on need to know content provides a solid foundation for beginning nurse generalists including only the most important patient problems for each medical condition with streamlined chapters and concise coverage of nursing skills for preoperative and postoperative care NEW Updated content throughout reflects the latest national and international evidence based guidelines and protocols NEW Improved learning resources on the companion Evolve website are thoroughly updated and closely integrated with the textbook NEW Interprofessional Collaboration boxes highlight how the nurse collaborates with other members of the healthcare team NEW

Ethical Legal Considerations boxes address dilemmas that medical surgical nurses face related to technological changes and socioeconomic disparities NEW Increased emphasis on home care health promotion and community based care reflects the ongoing shift of care from hospitals to the home environment NEW Updated illustrations include new anatomy and physiology images procedure images and disorder photos NEW Updated drug tables are designed for quick reference and the use of drug trade names is eliminated for better alignment with the NGN NEW Coverage of opioid misuse is updated to reflect the opioid crisis in the U S NEW Content on personal safety and preparedness for mass casualty events has been expanded to equip you for the realities of healthcare today NEW Key terms and definitions at the beginning of each chapter give you advance familiarity with essential terminology NEW Revised Key Points align closely with Learning Outcomes and each includes a QSEN or Clinical Nursing Concept tag to maximize your study efficiency NEW Simplified and streamlined chapters make the book easier to use and information easier to find

### **Data, Models, and Decisions**

Dimitris Bertsimas, Robert Michael Freund, 2004 Combines topics from two traditionally distinct quantitative subjects probability statistics and management science optimization in a unified treatment of quantitative methods and models for management Stresses those fundamental concepts that are most important for the practical analysis of management decisions modeling and evaluating uncertainty explicitly understanding the dynamic nature of decision making using historical data and limited information effectively simulating complex systems and allocating scarce resources optimally

### **z/TPF Application**

**Modernization using Standard and Open Middleware** Lisa Dianne Banks, Mark Cooper, Chris Coughlin, Jamie Farmer, Chris Filachek, Mark Gambino, Bradd Kadlecik, Colette A. Manoni, David McCreedy, Carolyn Weiss, Josh Wisniewski, IBM Redbooks, 2013-06-28 In a world where product lifespans are often measured in months the IBM Transaction Processing Facility has remained relevant for more than four decades by continuing to process high volumes of transactions quickly and reliably As the title of this book suggests the z TPF system uses open standard interfaces to create services Integration of new applications with existing z TPF functions is a key factor in extending application capabilities The ability for service data objects SDO to access the z TPF Database Facility z TPFDF provides a framework for data application program development that includes an architecture and application programming interfaces APIs SDO access to z TPFDF provides remote client applications with access to z TPF traditional data In the simplest terms service oriented architecture SOA is a means by which like or unlike systems can communicate with one another despite differences between each system s heritage SOA can neutralize the differences between systems so that they understand one another SOA support for z TPF is a means by which z TPF can interact with other systems that also support SOA This book discusses various aspects of SOA in the z TPF system including explanations and examples to help z TPF users implement SOA IBM WebSphere Application Server was chosen as the partner system as a means of demonstrating how a world class transaction server and a world class application server can work together This book shows you how you can exploit z TPF as a transaction server participating in

a SOA structure alongside WebSphere Application Server This IBM Redbooks publication provides an introduction to z TPF and the technologies critical to SOA z TPF is positioned as a provider or consumer in an SOA by supporting SOAP processing communication bindings and Extensible Markup Language XML An example is used to show how z TPF can be used both as a Web service provider and as a consumer A second example shows how to use WebSphere Operational Decision Management to apply business rules A third example shows how business event processing can be incorporated in z TPF applications An example is also used to discuss security aspects including z TPF XML encryption and the z TPF WS Security wrapper The main part of the book concludes with a discussion of z TPF in an open systems environment including examples of lightweight implementations to fit z TPF such as the HTTP server for the z TPF system The appendixes include information and examples using TPF Toolkit sample code and workarounds with yes more examples

**ACCA Approved - P4 Advanced Financial Management (September 2017 to June 2018 exams)** Becker Professional Education,2017-04-15 ACCA Approved and valid for exams from 01 Sept 2017 up to 30 June 2018 Becker s P4 Advanced Financial Management Revision Question Bank has been approved and quality assured by the ACCA s examining team

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