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transportation company for merchandise received that also serves as a contract for the delivery of the merchandise.

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The average annual accounting income is \$15,000 (\$25,000 cash flow minus \$10,000 annual depreciation). \$15,000 divided by \$100,000 equals a 15% accounting rate of return. 12. d.

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Name: ____ Date: ____ Practice Test for Exam 4 (Chapters 24 - 25 - 26) 1. The condensed income statement of Hayden Corp. for the past year is as follows: Product T U Sales \$680,000 \$350,000
Costs: Variable costs \$540,000 \$220,000 Fixed costs 145,000 40,000 Total costs \$685,000
\$260,000 Income (loss) \$ (5,000) \$ 90,000 Management is considering the discontinuance of the manufacture and ...

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Chapter 24: Responsibility Accounting and Performance Evaluation 23 Terms. shaylaklein2017. ...
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Miller-Nobles, Mattison & Matsumura, Horngren's Accounting ...

b. c. d. e. an increase in a revenue account. a decrease in an asset account. an increase in the Capital account. all of these. ANS: OBJ: STA: KEY:

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Solution 24-93 There are three basic tests to be applied to segments of a company to see if they are significant enough to be separately reportable If a segment meets any one of the tests, it is deemed significant and reportable The first test is based upon revenue If a segment's revenue from sales to unaffiliated customers and intersegment ...

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