

FECT中级考试笔记 - - 会计 (8) -完 PDF转换可能丢失图片或格式 , 建议阅读原文

https://www.100test.com/kao_ti2020/128/2021_2022_FECT_E4_B8_AD_E7_BA_A7_c92_128829.htm chapter 14 cost concepts relating to decision making relevant cost relevant costs are those expected future costs that differ among different alternatives. the difference in total cost between two alternatives is an incremental cost. synonyms for incremental costs are differential costs and net relevant costs. limiting factors it may not be possible to produce unlimited quantities of product b because there could be a restriction on how many units could be sold or produced. such restrictions are known as limiting factors or key factors. produce the product which provides the maximum contribution per unit of limiting factor employed. $\text{contribution per unit} = \frac{\text{unit contribution}}{\text{limiting factor per unit}}$ opportunity cost is defined as the maximum available contribution that is forgone by using limited resources for a specific purpose or the value of the best alternative foregone. sunk costs accountants often use the terms sunk cost to refer to costs already incurred that will not be affected by subsequent decisions. i.e. undepreciated cost of a plant asset is a sunk cost. sunk costs are therefore not relevant to decision making because they cannot be changed regardless of what decisions are made. accounting practice-----ratio analysis return on capital employed (roce) 1. profit includes: operating profit . net profit before interest and taxation . net profit before taxation . net profit after taxation. net profit after taxation and preference dividends. 2. capital employed includes:

total assets. total assets less current liabilities. shareholders ' funds. shareholders ' funds less preference shares. shareholders ' funds plus long-term liabilities. 3. we ought to take the average capital figures. it is customary to take a simple average of opening and closing capital balances. 4. $\text{roce} = (\text{profit} / \text{capital}) \times 100\%$ gross profit ratio $(\text{gross profit} / \text{total sale}) \times 100\%$ net profit with the sales $(\text{net profit before taxation and dividends} / \text{total sales}) \times 100\%$ liquidity ratio .quick ratio. acid test ratio $(\text{current assets less stocks} / \text{current liabilities}) \times 100\%$ 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com