

TU-A1300 - Introduction to Industrial Engineering and Management, 07.09.2020-30.11.2020

Dashboard / Courses / School of Science / department of... / tu-a1300 - in... / Sections / accounting ex... / Product costs

Started on	Monday, 23 November 2020, 10:24 PM
State	Finished
Completed on	Monday, 23 November 2020, 10:33 PM
Time taken	8 mins 24 secs
Grade	8.00 out of 8.00 (100%)

Question 1 [Flag question](#) Mark 1.00 out of 1.00 Correct

A new company estimates its typical year as follows. The quantity shipped to the customer is 27000 units at a price of 100 €/unit. The gross profit percentage is 40 % and the yearly fixed costs are 750000 €. Changing the fixed costs requires a savings plan that takes at least two years. However, we know that the personnel expenses are half of the total fixed costs and that because of legislation and personnel structure these costs can be reduced already in one year.

Calculate the variable cost per unit [€/unit] in a three-year perspective.

Answer: 88 ✓

The correct answer is: 88

Correct

Marks for this submission: 1.00/1.00.

Question 2 [Flag question](#) Mark 1.00 out of 1.00 Correct

Calculate the variable cost per unit [€/unit] in a one-year perspective.

Answer: 74 ✓

The correct answer is: 74

Correct

Marks for this submission: 1.00/1.00.

Question 3 [Flag question](#) Mark 1.00 out of 1.00 Correct

Calculate the variable cost per unit [€/unit] at the current situation for products that are going to be produced (not those that are already finished goods for sale).

Answer: 60 ✓

The correct answer is: 60

Correct

Marks for this submission: 1.00/1.00.

Question 4 [Flag question](#) Mark 1.00 out of 1.00 Correct

Calculate the EBITDA (earnings before interests, taxes, depreciations and amortizations) of a typical year. Give your answer to the nearest thousand euros [k€].

Answer: 330 ✓

The correct answer is: 330.00

Correct

Marks for this submission: 1.00/1.00.

Question 5 [Flag question](#) Mark 1.00 out of 1.00 Correct

Find the sales corresponding to the breakeven point [units] in the current situation.

Answer: 18750 ✓

The correct answer is: 18750.00

Correct

Marks for this submission: 1.00/1.00.

Question 6 [Flag question](#) Mark 1.00 out of 1.00 Correct

If the sales price is 10 % less than in the initial estimate, but the other estimates remain as they are, **what is the gross profit percentage?** Submit your answer without a %-symbol (i.e. if your answer is 0.124 = 12.4 %, submit 12.4).

Answer: 33.3 ✓

The correct answer is: 33.33

Correct

Marks for this submission: 1.00/1.00.

Question 7 [Flag question](#) Mark 1.00 out of 1.00 Correct

If the sales price is 10 % less than in the initial estimate, but the other estimates remain as they are, what is the EBITDA? Give your answer to the nearest thousand euros [k€].

Answer: 60 ✓

The correct answer is: 60

Correct

Marks for this submission: 1.00/1.00.

Question 8 [Flag question](#) Mark 1.00 out of 1.00 Correct

If all other costs remain as initially estimated, but an extra 45000 € is decided to use for marketing, how many more units must be sold so that the investment is reasonable (i.e. the operating income remains unchanged)?

Answer: 1125 ✓

The correct answer is: 1125

Correct

Marks for this submission: 1.00/1.00.

[Finish review](#)

Financial statement:  
Balance sheet

Investment decision



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