

# SOLUTION MANUAL MANAGERIAL ACCOUNTING RONALD W HILTON

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### **Solution Manual for Managerial Accounting by Ronald W. Hilton**

The solution manual for Managerial Accounting by Ronald W. Hilton provides comprehensive solutions to all the exercises and problems in the textbook. It is an indispensable resource for students who want to ensure that they understand the concepts presented in the book and can apply them to real-world situations.

#### **Question 1:**

Calculate the contribution margin ratio for a product that has a selling price of \$100 per unit, variable costs of \$50 per unit, and fixed costs of \$10,000.

#### **Answer:**

Contribution margin ratio = (Selling price per unit - Variable cost per unit) / Selling price per unit =  $(\$100 - \$50) / \$100 = 50\%$

#### **Question 2:**

What is the break-even point in units for a company that has fixed costs of \$100,000, a contribution margin per unit of \$20, and a selling price per unit of \$50?

#### **Answer:**

Break-even point = Fixed costs / Contribution margin per unit =  $\$100,000 / \$20 = 5,000$  units

#### **Question 3:**

A company is considering two projects. Project A requires an initial investment of \$10,000 and is expected to generate cash flows of \$2,000, \$3,000, and \$4,000 in years 1, 2, and 3, respectively. Project B requires an initial investment of \$15,000 and is expected to generate cash flows of \$4,000, \$5,000, and \$6,000 in years 1, 2, and 3, respectively. Which project is more profitable based on the net present value (NPV) method, assuming a discount rate of 10%?

**Answer:**

**Project A:**

$$\text{NPV} = -\$10,000 + \$2,000/(1.10)^1 + \$3,000/(1.10)^2 + \$4,000/(1.10)^3 = -\$10,000 + \$1,818.18 + \$2,592.59 + \$3,207.73 = \$1,618.50$$

**Project B:**

$$\text{NPV} = -\$15,000 + \$4,000/(1.10)^1 + \$5,000/(1.10)^2 + \$6,000/(1.10)^3 = -\$15,000 + \$3,636.36 + \$4,118.83 + \$4,730.77 = -\$2,454.04$$

Project A has a higher NPV than Project B, indicating that it is the more profitable project.

**Question 4:**

A company has a current ratio of 2.0 and a quick ratio of 1.5. What is the company's acid-test ratio?

**Answer:**

$$\text{Acid-test ratio} = (\text{Current assets} - \text{Inventory}) / \text{Current liabilities} = (2.0 * \text{Total assets} - \text{Inventory}) / \text{Total liabilities}$$

Since we don't have the actual values of total assets and inventory, we cannot calculate the acid-test ratio.

**Question 5:**

A company's return on assets (ROA) is 10%. The company's debt-to-equity ratio is 1.5. What is the company's return on equity (ROE)?

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**Answer:**

$$\text{ROE} = \text{ROA} / (1 - \text{Debt-to-equity ratio}) = 10\% / (1 - 1.5) = 20\%$$

**What is Linux performance tuning?** Tuned is a Linux feature that monitors a system and optimizes its performance under certain workloads. Tuned uses profiles to do this. A profile is a set of rules that defines certain system parameters such as disk settings, kernel parameters, network optimization settings, and many other aspects of the system.

**What is the difference between capacity planning and performance tuning?** Performance tuning optimizes your existing system for better performance. Capacity planning determines what your system needs and when it needs it, using your current performance as a baseline.

**How to increase performance on Linux?**

**How to do kernel tuning in Linux?**

**What is the best performance filesystem for Linux?** If you have large files, XFS is the best choice. Because XFS can perform input and output simultaneously, users and front-end applications store and retrieve data more quickly. The ext4 file system is faster when you have limited CPU bandwidth and work with smaller files.

**Which Linux has the best performance?**

**What are the three types of capacity planning?** Types of Capacity Planning Capacity planning itself can be split into three types: workforce, product, and tool. Together they ensure that you have the right amount of three main resources for the short- and long-term.

**What is the best tool for capacity planning?**

**What are the four levels of capacity planning?**

**How to make a Linux system run faster?**

**Does installing Linux improve performance?** Linux doesn't make your laptop faster... technically. The thing is, compared to Windows, Linux puts like 1/5 to 1/10

of load on RAM and the same goes for storage. Less data to process, better performance.

**How to improve SSD performance in Linux?** Changing the filesystem type to options such as Btrfs or F2FS, enabling TRIM support, adjusting swappiness to a lower value, minimizing access time updates with the noatime option, optimizing I/O schedulers, and regularly monitoring SSD health with tools such as smartctl are all important steps to ensure efficient ...

**How to fine tune Linux kernel parameters?**

**How do I check my Linux kernel level?** To check the kernel version in Linux, you can use the following methods: Using the uname command: Run `uname -r` to display the kernel version. Run `uname -a` for more detailed information about the kernel, including the release date and system architecture.

**Which file to edit for kernel tuning in Linux?** The `/proc/sys/` directory is a special place on your computer. It lets you see and change the kernel's settings while the computer is running. It's like a control panel for the computer's brain. The `sysctl` command is an easier way to change these settings.

**How do I optimize Linux performance?**

**What is the fastest performing Linux?** 1. Absolute Linux. Absolute Linux is a light and fast desktop distro that comes out of the box with LibreOffice suite and the Firefox browser. It has a 64-bit architecture and is based on the Slackware project.

**How to improve hard drive performance in Linux?**

**What computer runs Linux the best?**

**Which is a very powerful tool of Linux?** Kali Linux is a powerful open-source Operating System designed for Penetration Testing, Ethical Hacking, and Cybersecurity tasks. Developed by Offensive Security, it provides a comprehensive platform with a vast array of pre-installed security tools and utilities.

**What is the fastest responsive Linux distro?** Puppy Linux The entire OS is small enough to be run entirely in RAM, which makes it extremely fast and responsive.

You can also anchor the distro to your hard disk as well. Despite its small size, there's no beating Puppy for out of the box functionality.

**What is the purpose of performance tuning?** Improved user experience: By improving system performance, performance tuning can improve the user experience, reducing frustration and increasing productivity. Reduced downtime: By addressing performance issues before they cause downtime, performance tuning can reduce the risk of outages and associated costs.

**What does tuned do in Linux?** Tuned is a daemon that uses udev to monitor connected devices and statically and dynamically tunes system settings according to a selected profile. Tuned is distributed with a number of predefined profiles for common use cases like high throughput, low latency, or powersave.

**What does tuning mean in performance testing?** Performance tuning aims to improve the performance of a software system without changing its functionality or behavior. Performance tuning can be done at any stage of the SDLC, but it is usually done after performance testing has identified the areas that need improvement.

**How do you use performance tuning?**

## **Un Troublant Patron : Questions et Réponses**

### **1. Qui est ce patron troublant ?**

Ce patron est une figure d'autorité qui suscite des inquiétudes ou un malaise parmi ses subordonnés. Il peut s'agir de supérieurs hiérarchiques, de directeurs ou de cadres.

### **2. Quels sont les signes d'un patron troublant ?**

Les patrons troublants présentent souvent des comportements tels que :

- Microgestion et contrôle excessif
- Colère imprévisible et accès de rage
- Intimidation et harcèlement
- Favoritisme et discrimination
- Exigences déraisonnables et surcharge de travail

### **3. Quels sont les effets d'un patron troublant ?**

Un patron troublant peut avoir des effets négatifs importants sur les employés, notamment :

- Stress, anxiété et épuisement professionnel
- Baisse de moral et de motivation
- Problèmes de santé physique et mentale
- Augmentation de l'absentéisme et du roulement du personnel

### **4. Que pouvez-vous faire si vous avez un patron troublant ?**

Si vous avez un patron troublant, il est important de prendre des mesures pour vous protéger :

- Documentez les comportements inquiétants avec des exemples précis.
- Parlez à un collègue de confiance ou à un représentant syndical.
- Signalez vos préoccupations aux ressources humaines ou à un supérieur hiérarchique.
- Envisagez de demander de l'aide professionnelle si nécessaire.

### **5. Comment prévenir les patrons troublants ?**

La prévention des patrons troublants nécessite une responsabilité conjointe de la part des dirigeants et des employés :

- Les dirigeants doivent établir des normes claires de comportement et s'y tenir.
- Les employés doivent signaler les comportements inappropriés ou inquiétants.
- Les organisations doivent offrir des opportunités de formation sur le leadership et la gestion efficace.
- Les systèmes de ressources humaines doivent être conçus pour protéger les employés contre les abus.

## **Think About Editing: A Grammar Editing Guide for ESL Writers**

As an ESL writer, perfecting your grammar is crucial for effective communication. Editing plays a pivotal role in identifying and correcting errors to enhance clarity and professionalism. This guide will address common questions and provide insightful tips to help you master grammar editing.

### **1. Why is Editing Important for ESL Writers?**

Editing is essential for ESL writers because it helps them identify and rectify errors in grammar, usage, and style. By refining their written work, ESL writers can ensure that their ideas are communicated clearly and accurately, improving their overall writing quality.

### **2. What are the Common Grammar Mistakes Made by ESL Writers?**

Some common grammar mistakes made by ESL writers include:

- Tense errors (e.g., using past tense instead of present tense)
- Subject-verb agreement errors (e.g., singular subjects?? plural verbs)
- Article errors (e.g., incorrect use of "a," "an," and "the")
- Preposition errors (e.g., misuse of prepositions like "in," "on," and "at")

### **3. How Can I Improve My Grammar Editing Skills?**

To enhance your grammar editing skills, consider the following tips:

- Use grammar-checking software or online tools as a first step to identify potential errors.
- Read your work aloud to listen for any inconsistencies or errors that you might miss when reading silently.
- Ask a native speaker or a professional editor to review your writing and provide feedback.

### **4. What are Some Useful Editing Techniques?**

Effective editing techniques include:

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- Break up your writing into smaller sections and focus on editing one section at a time.
- Use "find and replace" functions to correct recurring errors consistently.
- Check for parallelism to ensure that similar ideas are expressed in similar grammatical structures.

## 5. How Can I Maintain a Consistent Editing Process?

To maintain a consistent editing process, consider the following steps:

- Set aside dedicated time for editing to avoid distractions.
- Create a checklist of common errors to guide your proofreading process.
- Seek feedback from others to gain different perspectives and improve your accuracy.

Remember, editing is an iterative process that requires patience and practice. By following these guidelines and incorporating effective editing techniques into your writing routine, you can significantly enhance your grammar and produce polished, error-free written work.

[\*linux performance tuning and capacity planning\*](#), [\*un troublant patron\*](#), [\*think about editing a grammar editing for esl writers\*](#)

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