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Managerial Accounting B.Sc. English

Begonnen: am 20. Okt um 13:00

Quiz-Anleitungen

The exam consists of **3 parts** (2 cases and 13 Multiple Choice Questions at the end) of which you will have to answer **all 3 parts**. The maximum of points to be reached is **90**.

Make sure you explain how you get the final results (except for the Multiple Choice Questions)!

Allowed Aids: Non-programmable calculator, dictionary, computer for exam processing

You are not allowed to cooperate with other students. You are also not allowed to use any other aids than the ones mentioned in this exam. Any violation will be treated as a violation of the examination guidelines as well as the Honour Code and will have severe consequences.

We wish you all the best for your examination!

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Case 1 (34 points in total)

Peach, Inc., a distributor of electronic products, operates at capacity and has three main market segments: General retail chains, Electronic retail chains, and Pop-up retail chains.

You work in the corporate controlling department at Peach. Your colleague Nick Jackson, a new controller of Peach, report the following data for 2019:

Peach, 2019	General retail chains	Electronic retail chains	Pop-up retail stores	Peach
Revenues	\$3,708,000	\$3,150,000	\$1,980,000	\$8,838,000
Cost of goods sold	\$3,600,000	\$3,000,000	\$1,800,000	\$8,400,000
Gross margin	\$108,000	\$150,000	\$180,000	\$438,000
Other operating costs				\$301,080
Operating income				\$136,920
Operating income margin				1.55%

For many years, Peach has used gross margin percentage [Gross Margin / Revenue] to evaluate the relative profitability of its market segments. However, you recently attended a seminar on activity-based costing and now you are considering using it at Peach to analyze and allocate “other operating costs”. You meet with all key managers and several of your operations and sales staff, and they agree that five key activities drive other operating costs at Peach:

Activity Area	Cost Driver
Order processing	Number of customer purchase orders
Line-item processing	Number of line items ordered by customers
Delivering to stores	Number of store deliveries
Cartons shipped to store	Number of cartons shipped
Stocking of customer store shelves	Hours of shelf-stocking

Each customer order consists of one or more line items. A line item represents a single product (such as a charging cable). Each product line item is delivered in one or more separate cartons. Each store delivery entails the delivery of one or more cartons of products to a customer. Peach’s staff stacks cartons directly onto display shelves in customers’ stores.

Currently, there is no additional charge to the customer for shelf-stocking, and not all customers use Peach for this activity. The level of each activity in the three market segments and the total cost incurred for each activity in 2019 is as follows:

Activity-based Cost Data				
Peach 2019	General retail chains	Electronic retail chains	Pop-up retail stores	Total Costs of Activity in 2019
Orders processed (number)	140	360	1,500	\$80,000
Line-items ordered (number)	1,960	4,320	15,000	\$63,840
Store deliveries made (number)	120	360	1,000	\$71,000
Cartons shipped to stores (numbers)	36,000	24,000	16,000	\$76,000
Shelf stocking (hours)	360	180	100	\$10,240
				\$301,080

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 1 2 Pkte.

Compute the 2019 gross-margin percentage for each of Peach's three market segments.

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B *I* U **A** ▾ **A** ▾ *I_x* \times^2 \times_2 12pt ▾ Absatz ▾

General Retail = $108000/2708000 = 0.0291 = 2.91\%$
 Electronic Retail = $150000/3150000 = 0.04762 = 4.76\%$
 Pop-up retail = $180,000/1,980,000 = 0.0909 = 9.09\%$

0 Wörter

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 2 8 Pkte.

Compute the cost driver rates for each of the five activity areas.

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Orders Processed = $80000 / (140 + 360 + 1500) = 40$
 Line-item ordered = $63840 / (15000 + 4320 + 1960) = 3$
 store deliveries made = $71000 / (120 + 360 + 1000) = 1775/37 = 47.973 \sim 48$
 cartons shipped = $76000 / (36000 + 16000 + 24000) = 1$
 shelf stocking = $10240 / (100 + 180 + 360) = 16$

0 Wörter

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Frage 3 13 Pkte.

Use the activity-based costing information to allocate the \$301,080 of “other operating costs” to each of the market segments.

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General Retail:
 $140 \cdot 40 + 3 \cdot 1960 + 120 \cdot 1775/37 + 36000 \cdot 1 + 16 \cdot 360 = 58996.76$
 Electronic Retail:
 $360 \cdot 40 + 3 \cdot 4320 + 360 \cdot 1775/37 + 24000 + 180 \cdot 16 = 71510.27$
 Pop-up retail :
 $1500 \cdot 40 + 3 \cdot 15000 + 1000 \cdot 1775/37 + 16000 + 100 \cdot 16 = 170572.97$

 total: 301080

0 Wörter

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 4 7 Pkte.

Compute the operating income and the operating income margin for each market segment.

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General:

Operating income = 108,000 - 58996.76 = 49003.24

OI Margin = 49003.24/3708000 = 0.0132 = 1.32%

Electronic:

OI = 150,000 - 71510.27 = 78489.73

OI Margin = 78489.73/3150000 = 0.02491 = 2.49%

Pop-up:

OI = 180000 - 170572.97 = 9427.03

OI Margin = 9427.03/19800000 = 0.00476 = 0.48%

0 Wörter

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Frage 5 4 Pkte.

Compare your above solutions. What new insights are available with activity-based costing information? What would you recommend to the CEO of Peach?

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0 Wörter

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Case 2 (26 points in total)

StandUP Inc. manufactures stand-up paddle boards. In recent times, the company was faced with unforeseen variances. StandUP's CEO, Matthias Zeiger, hence invited you as an external consultant specialized in managerial accounting to analyze and discuss variances.

Prior to your consulting engagement, and in order to improve the durability of their main product (the StandUpKeepUp board), Matthias chose a new vendor selling higher quality material. In your first meeting, he explains that in this regard, actual prices for direct material have risen by \$5 per kg from the assumed (standard) price. The following table depicts the standard and actual costs associated with the production of 1,000 StandUpKeepUp boards.

	StandUpKeepUp	
	Standard	Actual
Production output (units)	1000	1000
Direct material per board (kg)	5	4.5
Price per kg of direct material (\$)	80	85
Direct labor hours per board (hrs)	2	1.5
Labor rate per hour (\$)	50	55

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 6 2 Pkte.

Calculate total *standard* production costs for material and labor based on actual production output.

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DM cost s= 5 * 1000 * 80 = 400,000
DL costs = 2*50*1000 = 100,000
Standard Production Costs according to AQ = 500,000

0 Wörter

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Frage 7 14 Pkte.

Compute the price and quantity variance for direct material and the rate and efficiency variance for direct labor. Indicate for each variance whether it is favorable or unfavorable.

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B *I* U **A** ▾ **A** ▾ *I_x* \times^2 \times_2 12pt ▾ Absatz ▾

$$\begin{aligned} \text{MPV} &= (\text{AP} - \text{SP}) * \text{AQ} \\ \text{MQV} &= (\text{AQ} - \text{SQ}) * \text{SP} \\ \text{LRV} &= (\text{ALR} - \text{SL}) * \text{R} * \text{AE} \\ \text{LEV} &= (\text{ALE} - \text{SLE}) * \text{SLR} \end{aligned}$$

$$\begin{aligned} \text{SQ} &= 5 \\ \text{AQ} &= 4.5 \\ \text{SP} &= 80 \\ \text{AP} &= 85 \\ \text{SLR} &= 50 \\ \text{ALR} &= 55 \\ \text{SLE} &= 2 \\ \text{ALE} &= 1.5 \end{aligned}$$

$$\begin{aligned} \text{MPV} &= 5 * 4.5 = 22.5 \text{ UF} \\ \text{MQV} &= -0.5 * 80 = -40 \text{ F} \\ \text{LRV} &= 5 * 1.5 = 7.5 \text{ UF} \\ \text{LEV} &= -0.5 * 50 = -25 \text{ F} \end{aligned}$$

For the record: didn't multiply numbers by output since its the same as standard so no need for comparison there.

0 Wörter

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 8 4 Pkte.

Is the net variance unfavorable or favorable? In this respect, which would be your judgment of Matthias' prior choice to change the supplier of direct material?

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$$22.5 - 40 + 7.5 - 25 = -35 \text{ F}$$

Net variance is favorable by 35 pu. Since the material is of higher quality, and hence more expensive per kg, it's also easier to work with and leads to less issues during production. This is evident in the very favorable variance of 40 in material quantity per unit. Also, labour efficiency is favorable with a variance of 25 per labour hour. This could be because the higher quality material allows workers to perform better as there are no delays due to production issues. Matthias should definitely change the supplier as it is definitely better for his firm, and will lead to long term benefits with regards to customer service & loyalty due to better quality goods. Also, labor rate ph increased so this may have motivated employees to work better with less mistakes, hence attributing to the favorable LEV

0 Wörter

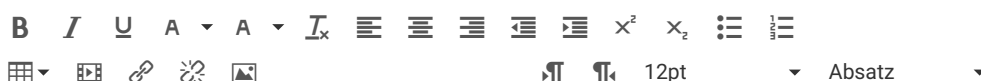
Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 9 6 Pkte.

Before you leave the company, the CEO asks you to provide a minimum selling price for the new circumstances of production. Calculate actual variable costs to produce one StandUpKeepUp Board. If the unit contribution margin using the old material supplier was \$50, what is the new minimum selling price if the firm wants to keep the unit contribution margin while using the new supplier (ignore selling commissions)?

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previous CMu = 50
s - vc = cm
previous VCU = 500

Current VCU = 465
465+50 = selling price = 515

0 Wörter

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Multiple Choice Questions (30 points in total)

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Frage 10 2 Pkte.

Which of the following is true if production volume decreases?

Gruppe von Antwortmöglichkeiten

- ☐ average cost per unit decreases
- ☐ variable cost per unit decreases
- ☒ variable cost per unit increases ✓
- ☐ fixed cost per unit increases

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 11 3 Pkte.

Grip Manufacturing currently produces 1,000 tires per month. The following per unit data for 1,000 tires apply for sales to regular customers:

Variable direct materials	\$30
Variable direct labor	\$5
Variable manufacturing overhead	\$8
Fixed manufacturing overhead	\$12
= Total manufacturing costs	\$55

The plant has capacity for 3,000 tires and is considering expanding production to 2,000 tires. What is the total cost of producing 2,000 tires?

Gruppe von Antwortmöglichkeiten

- ☐
- ☒ \$98,000
- ☐
- ☐ \$68,000
- ☐
- ☐ \$88,000
- ☐

Fixed MOH becomes 6 PU
Total mfg cost = 49

\$110,000

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 12 3 Pkte.

Consider the following information for the last month.

- Beginning inventory of finished goods: \$18,000
- Ending inventory of finished goods: \$12,000
- Costs of goods sold: \$148,500

What is costs of goods manufactured?

Gruppe von Antwortmöglichkeiten

- ☐ \$136,500
- ☒ \$142,500
- ☐ \$154,500
- ☐ \$148,500

$$\text{COGS} = \text{beg} + \text{cogm} - \text{end}$$

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 13 1 Pkte.

What does overapplied overhead mean?

Gruppe von Antwortmöglichkeiten

- ☐ None other possible answers.
- ☐ Overhead was wrongly considered in a decision.
- ☒ Actual overhead was lower than estimated overhead.
- ☐ Overhead was too costly.

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 14 3 Pkte.

Petrikowski Distillery, Inc. produces high-quality Polish vodka. At a volume of 20,000 bottles (units), the company reported sales revenues of \$1,000,000, variable costs of \$300,000, and fixed costs of \$260,000. The company's break-even point in units is:

Gruppe von Antwortmöglichkeiten

- ☐ 9,286 (rounded).
- ☐ 7,027 (rounded).
- ☐ 8,667 (rounded).
- ☒ 7,429 (rounded).

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 15 4 Pkte.

Boyze Company manufactures and sells two products: Good and Better. Fixed costs are \$3,315,000, and data about the products follow.

	Good	Better
Sales Mix	60%	40%
Selling Price	\$250	\$350
Unit Variable costs	\$100	\$150

What is the weighted-average unit contribution margin?

Gruppe von Antwortmöglichkeiten

- ☐ \$180
- ☒ \$170
- ☐ \$350
- ☐ \$175

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 16 2 Pkte.

Which of the following situations would cause variable-costing income to be lower than absorption-costing income?

Gruppe von Antwortmöglichkeiten

- ☐
- ☒ Units sold equalled 39,000 and units produced equalled 42,000.
- ☐ Units sold equalled 55,000 and units produced equalled 49,000.
- ☐ Units sold and units produced were both 42,000.
- ☐ Sales prices decreased by \$7 per unit during the accounting period.

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 17 4 Pkte.

Computer Inc. reported the following results from the sale of 24,000 units of IT-54:

- Sales \$528,000
- Variable manufacturing costs \$288,000
- Fixed manufacturing costs \$120,000
- Variable selling costs \$52,800
- Fixed administrative costs \$35,200

Computer Inc. just received a special order of 3,000 IT-54s at \$16 each. The firm has available capacity, and the president is in favour of accepting the order. She feels it would be profitable because no variable selling costs will be incurred. The plant manager opposes because the "full cost" of production is \$17. Which of the following correctly notes the change in income if the special order is accepted?

Gruppe von Antwortmöglichkeiten

- ☐
- ☒ \$12,000 increase.
- ☐ \$3,000 decrease.
- ☐ \$12,000 decrease.
- ☐ \$3,000 increase.

$$\begin{aligned} V \text{ mfg pu} &= 12 \\ (16 - 12) &\times 3000 \end{aligned}$$

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 18 1 Pkte.

Sunk costs _____.

Gruppe von Antwortmöglichkeiten

- ☐ Are avoidable costs.
- ☒ Are irrelevant for decision making.
- ☐ Are a foregone benefit by not using a limited resource in its next-best alternative use.
- ☐ Are future costs for decision making.

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 19 2 Pkte.

Which of the following is true of indirect costs?

Gruppe von Antwortmöglichkeiten

- ☐ Indirect costs are always fixed irrespective of the level of production.
- ☐ Indirect costs are always considered sunk costs.
- ☒ Indirect costs cannot be traced to a particular cost object in an economically feasible way.
- ☐ Indirect costs always vary in direct proportion to the level of production.

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 20 1 Pkte.

Which of the following statements regarding product-sustaining activities are true?

- I. They must be performed for each batch of product that is made.
- II. They must be performed for each unit of product that is made.
- III. They are needed to support an entire product line.

Gruppe von Antwortmöglichkeiten

- ☐ II only.
- ☐ I only.
- ☒ III only.
- ☐ I and II.

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 21 2 Pkte.

For its premium product, Petrikowski Distillery, Inc. computed unit costs for the year just ended:

- Direct material used \$11
- Direct labour \$17
- Variable manufacturing OH \$21
- Fixed manufacturing OH \$23
- Variable selling and administrative cost \$5
- Fixed sales and administrative cost \$27

Under absorption costing, unit product costs would be:

Gruppe von Antwortmöglichkeiten

- ☐ \$104.
- ☒ \$72.
- ☐ \$49.
- ☐ \$54.

Verschieben nach ... Dieses Element ist eine besser zugängliche Alternative zu Neubestellungen per Drag-and-Drop. Um die Frage zu verschieben, drücken Sie entweder die Eingabe- oder die Leertaste.

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Frage 22 2 Pkte.

If the relative benefit share (importance) of a component is higher than the cost share of a component, product developers should think about...

Gruppe von Antwortmöglichkeiten

- ☐ decreasing the costs of the entire product
- ☐

choosing a cheaper version of this component.



increasing the selling price of the product



choosing a more expensive version of this component.

Speichervorgang läuft ...

Sie wurden bei Canvas abgemeldet.

Um fortzufahren, melden Sie sich an.

Fragen

- [*Haben noch nicht geantwortet*Abstandshalter](#)
- [*Haben noch nicht geantwortet*Frage 1](#)
- [*Haben noch nicht geantwortet*Frage 2](#)
- [*Haben noch nicht geantwortet*Frage 3](#)
- [*Haben noch nicht geantwortet*Frage 4](#)
- [*Haben noch nicht geantwortet*Frage 5](#)
- [*Haben noch nicht geantwortet*Abstandshalter](#)
- [*Haben noch nicht geantwortet*Frage 6](#)
- [*Haben noch nicht geantwortet*Frage 7](#)
- [*Haben noch nicht geantwortet*Frage 8](#)
- [*Haben noch nicht geantwortet*Frage 9](#)

Verstrichene Zeit: [Ausblenden](#)

Versuch fällig: am 20. Okt um 14:40

11 Monate, 21 Tage, 21 Stunden, 35 Minuten, 46 Sekunden