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| Test 3 | **Eng** |
| **1.** | The capital companies are1. a limited-liability company and a joint-stock company
2. a limited-liability company and an unlimited partnership
3. an unlimited partnership and a limited partnership
4. a limited-liability company and a cooperative
 |
| **2.** | Write methods of investment evaluation (at least three):………………………..………………………..………………………. |
| **3.** | Weighted Average Cost of Capital (WACC) defined:1. It is the weighted average of two kinds of capital: debt and equity
2. It is the weighted average of two kinds of value: market value of capital and present value of capital
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| **4.** | Write the Costing Scheme:  |
| **5.** | A production line of a company’s operating unit produces two types of products:* product A and product B;
* annual production target for product A is 300 pc and for product B 500 pc;
* according to technical and economic standards, the direct cost per 1 pc (cost unit) is:
* product A direct material 800 CZK and direct labour 200 CZK,
* product B direct material 320 CZK and direct labour 80 CZK.

Total annual production overhead is 560 000 CZK; the Allocation Basis is direct costs Calculate the overhead rate (Production overhead)  |
| **6.** | Write **two** Activity ratios:………………………….…………………………..…………………………. |
| **7.** | Average fixed costs are costs that…………………………………….with changes in output. |
| **8.** | The economic order quantity (EOQ) is: ……………………………………………………………………… |
| **9.** | Draw Development of supply costs in proportion to changes in number and quantity of orders  Costs     |
| **10.** | Based on the data from the PROFIT/LOSS ACCOUNT for 31. 12., ascertain the basic categories of economic result ( EBIT, EAT, EBT):Data of Profit/loss account:Total Revenues 1 120 000 CZKOperating revenues 980 000 CZK Financial revenues 140 000 CZKTotal Costs 920 000 CZKInterest expenses 120 000 CZKIncome tax 19%Assets 1 300 000 CZKDebt 200 000 CZK |