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| Test 3 | | | **Eng** | |
| **1.** | The capital companies are   1. 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 | |
| **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 CZK  Operating revenues 980 000 CZK  Financial revenues 140 000 CZK  Total Costs 920 000 CZK  Interest expenses 120 000 CZK  Income tax 19%  Assets 1 300 000 CZK  Debt 200 000 CZK | |