Cost Accounting Exam Questions and Answers 2023

Test 1

- 1. Managerial accounting and financial accounting may be thought of as reporting, respectively
 - a. Past financial performance and future financial outcomes
 - b. Past financial performances and past financial outcomes
 - Future financial outcomes and past financial performances.
 - d. Future financial outcomes and future financial outcomes.
- is deciding on organization goals, predicting results under various alternative ways of achieving those goals, and then deciding how to attain the designed goals
 - a. Managerial accounting
 - b. Financial accounting
 - c. Planning
 - d. Control
- is the generation of, and experimentation with, ideas related to new products, services, and processes
 - Research and development
 - b. Design of products, services, or processes
 - c. Production
 - d. Marketing
- 4. Who is responsible for both management and financial accounting?
 - a. Treasurer
 - b. Controller
 - c. Tax manager
 - d. Production manager
- 5. What is the professional designation for management accountants?
 - a. Certified public accountant
 - Certified management accountant
 - c. Certified internal auditor
 - d. Certified Financial executive
- 6. In a manufacturing firm, assembly line worker wages is classified as
 - Salary expense
 - b. Indirect labor
 - c. Manufacturing overhead
 - d. None of the above
- 7. The determination of cost as being either direct or indirect depends upon
 - The accounting system
 - b. The allocation system

Sample Cost Accounting Exam Questions With Answers

O. Ray Whittington

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