

## 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
  - c. Future financial outcomes and past financial performances
  - d. Future financial outcomes and future financial outcomes
2. \_\_\_\_\_ 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
3. \_\_\_\_\_ is the generation of, and experimentation with, ideas related to new products, services, and processes
  - a. 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
  - b. Certified management accountant
  - c. Certified internal auditor
  - d. Certified financial executive
6. In a manufacturing firm, assembly line worker wages is classified as
  - a. 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
  - a. The accounting system
  - b. The allocation system



# Sample Cost Accounting Exam Questions With Answers

**CA Tarun Agarwal**



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