

**Cost and Management Accounting-615A**  
**Multiple Choice Questions.**

1. Basic objectives of cost accounting is\_\_\_\_\_.
- A. tax compliance.
  - B. financial audit.
  - C. cost ascertainment.
  - D. profit analysis.

ANSWER: C

2. Direct cost incurred can be identified with \_\_\_\_\_.
- A. each department.
  - B. each unit of output.
  - C. each month.
  - D. each executive.

ANSWER: B

3. Overhead cost is the total of \_\_\_\_\_.
- A. all indirect costs.
  - B. all direct costs.
  - C. indirect and direct costs.
  - D. all specific costs.

ANSWER: A

4. Imputed cost is a\_\_\_\_\_.
- A. notional cost.
  - B. real cost.
  - C. normal cost.
  - D. variable cost.

ANSWER: A

5. Operating costing is suitable for \_\_\_\_\_.
- A. job order business.
  - B. contractors.
  - C. sugar industries.
  - D. service industries.

ANSWER: D

# Objective Questions On Management Accounting

**Michael Brown**



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### **Table of Contents Objective Questions On Management Accounting**

1. Understanding the eBook Objective Questions On Management Accounting
  - The Rise of Digital Reading Objective Questions On Management Accounting
  - Advantages of eBooks Over Traditional Books
2. Identifying Objective Questions On Management Accounting
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Objective Questions On Management Accounting
  - User-Friendly Interface
4. Exploring eBook Recommendations from Objective Questions On Management Accounting
  - Personalized Recommendations
  - Objective Questions On Management Accounting User Reviews and Ratings
  - Objective Questions On Management Accounting and Bestseller Lists

5. Accessing Objective Questions On Management Accounting Free and Paid eBooks
  - Objective Questions On Management Accounting Public Domain eBooks
  - Objective Questions On Management Accounting eBook Subscription Services
  - Objective Questions On Management Accounting Budget-Friendly Options
6. Navigating Objective Questions On Management Accounting eBook Formats
  - ePub, PDF, MOBI, and More
  - Objective Questions On Management Accounting Compatibility with Devices
  - Objective Questions On Management Accounting Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Objective Questions On Management Accounting
  - Highlighting and Note-Taking Objective Questions On Management Accounting
  - Interactive Elements Objective Questions On Management Accounting
8. Staying Engaged with Objective Questions On Management Accounting
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Objective Questions On Management Accounting
9. Balancing eBooks and Physical Books Objective Questions On Management Accounting
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Objective Questions On Management Accounting
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Objective Questions On Management Accounting
  - Setting Reading Goals Objective Questions On Management Accounting
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Objective Questions On Management Accounting
  - Fact-Checking eBook Content of Objective Questions On Management Accounting
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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