

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

S. Rao Vallabhaneni



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