

**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

**Liying Dong**



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