

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

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Xiaolong Qi



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