

## Cost Accounting Test Bank Chapter 9

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Explanation: Cost accounting provides information for financial

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accounting as well as for management accounting purposes. Diff: 1  
Terms: cost accounting Objective: 1 AACSB: Reflective thinking 33)  
Cost management involves long-term and short-term decisions that  
attempt to increase value for customers and lower costs of products or  
services.

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Management accounting \_\_\_\_\_. ... Cost accounting measures only the  
financial information related to the costs of acquiring fixed assets  
... do not need to follow GAAP but must meet the cost-benefit test. C)  
must follow GAAP. D) must follow GAAP, IRS rules or government ...

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variance subdivides the level 0 variance (which is the total of the  
Level 1 variances) into a sales volume variance and a flexible-budget  
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Classifications True/False 1. F Easy All costs incurred in a

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A 1, 2, 3, B 1, 2, 4, C 1, 4, 3, D 2, 1, 4, E 2, 1, 3, Answer: D LO:

Type: RC 85 Hilton, Managerial Accounting, Seventh Edition 30 When

calculating unit costs under the weighted-average process-costing

method, the unit cost is based on: A only the current period's

manufacturing costs B only costs in the period's beginning work-in-

process ...

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Marketing Test Bank Chapter 4 Managing Marketing Information to Gain

Customer Insights ... Feb Cost recorded in February Total cost

Equivalent units Unit cost Managerial Accounting, 9/e P 600 2,560 P

3,160 10,000 P 0.316 Conversion P 100 1,500 P1,600 8,000 P 0.20 128

and Units completed and transferred-7,000 x P.516 P3,612 Work in

process ...

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set (28) A company should abandon the historical cost principle when

the future utility of the inventory item falls below its original

cost. true. GAAP requires reporting inventory at net realizable value,

even ...

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