

CHAPTER 2

MANAGERIAL ACCOUNTING

MULTIPLE CHOICE QUESTIONS

Indicate which material is self-manufactured.

81.
 - a. raw materials
 - b. manufacturing overhead
 - c. manufacturing inventory
 - d. none directly attributable to manufacturing company
82. The type of factory components that can be physically and directly associated with producing the products are referred to as
 - a. manufacturing overhead
 - b. factory overhead
 - c. indirect costs
 - d. direct costs
83. Which of the following would not be classified as manufacturing overhead?
 - a. depreciation
 - b. power materials
 - c. machine ordinary building
 - d. manufacturing
84. Manufacturing overheads
 - a. direct materials and labor costs only
 - b. direct materials and manufacturing overhead only
 - c. direct labor and manufacturing overhead only
 - d. direct materials, overhead, manufacturing overhead
85. Which of the following is not a direct material?
 - a. oil used for plant motor
 - b. plastic used in the manufacture of a bottle
 - c. steel used in the manufacturing of a metal bed
 - d. a component for a car supplied by a foreign supplier
86. Which of the following is not a cost element in manufacturing a product?
 - a. manufacturing overhead
 - b. direct materials
 - c. direct labor
 - d. depreciation
87. In manufacturing process, which of the following is not the production (or production) process to identify the cost?
 - a. direct labor
 - b. indirect material
 - c. direct material
 - d. manufacturing overhead
88. The cost of indirectly manufacturing costs is known as
 - a. overhead

Managerial Accounting Multiple Choice Questions And Answers

Yi-Tong Ma



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