

## 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 expenses
  - 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 for a single order
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, \_\_\_\_\_ (what actually is done) through \_\_\_\_\_ (the production process) to manufacture \_\_\_\_\_.

  - a. product cost
  - b. indirect material
  - c. direct material
  - d. manufacturing expenses
88. The usage of indirectly manufacturing costs being used by a production \_\_\_\_\_.

  - a. is negligible

# Managerial Accounting Multiple Choice Questions And Answers

**Michael Rajnik**



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0	1	1	e
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