

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
INTERMEDIATE EXAMINATION
COSTING AND QUANTITATIVE TECHNIQUES**

SECTION A (Attempt All Questions)

PART I MULTIPLE-CHOICE QUESTIONS (20 Marks)

1. Which of the following groups of workers would be classified under indirect labour?
 - A. Machinists in an organization manufacturing clothes
 - B. Bricklayers in a house building company
 - C. Machinists in an organization moulding building blocks
 - D. Maintenance workers in a shoe and bag factory
 - E. Assembly workers in a vehicle manufacturing business.
2. In the short-term decision-making context, which **ONE** of the following would be a relevant cost?
 - A. The original cost of materials already in the store which will be used on the project
 - B. Depreciation of existing fixed assets
 - C. Specific development costs incurred
 - D. General expenditure already incurred
 - E. Cost of specific materials which will be purchased.
3. Which of the costs stated below may be described as remaining constant over a certain activity range and then increasing but remaining constant again over a revised activity range in the short term? **A**
 - A. fixed cost
 - B. semi fixed cost
 - C. variable cost
 - D. stepped cost
 - E. semi variable cost
4. Which of the following is used to establish the Economic Batch Quantity?
 - A. Re-order quantity.
 - B. Re-order level.
 - C. Cumulative production quantity.
 - D. Cumulative re-order quantity.
 - E. Cumulative stock level for production.
5. Which of the following is/are correct with regard to stocks?
 - (i) Stock-outs arise when too little stock is held
 - (ii) Safety stock is the level of units maintained in case there is unexpected demand.

Ican Pilot Question And Answer

R Pring



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Locomotive Engineering ,1901 *Weekly Compilation of Presidential Documents* ,1999 **Aviation** ,1923
Parliamentary Debates ,1839 **Great Lakes-St. Lawrence Seaway Transportation Study** United States. Congress. Senate. Committee on Commerce,1964 Fishing Vessel Construction United States. Congress. Senate. Committee on Commerce. Subcommittee on Merchant Marine and Fisheries,1963 Committee Serial No 17 Considers legislation to increase fishing vessel construction subsidies *Railway and Locomotive Engineering ...* ,1901 Cobbett's Parliamentary Debates Great Britain. Parliament,1839 **Hearings, Reports and Prints of the Senate Committee on Commerce** United States. Congress. Senate. Committee on Commerce,1964 **Hearings** United States. Congress. Senate. Committee on Commerce, **The Parliamentary Debates from the Year 1803 to the Present Time** ,1839 Hansard's Parliamentary Debates Great Britain. Parliament,1839 *Flying* ,1959 *Aviation Week & Space Technology* ,1923
Includes a mid December issue called Buyer guide edition *Rapports* ,1923 *Papers* Peace Science Society (International),1970 Papers Peace Research Society (International),1970 Vol 1 issued as Papers presented at a Peace Research Conference 284 Mireia Aragay,Martin Middeke,2017-08-21 Drawing primarily on Judith Butler s Jacques Derrida s Emmanuel Levinas s and Jean Luc Nancy s reflections on precariousness precarity the Self and the Other ethical responsibility obligation forgiveness hos ti pitality and community the essays in this volume examine the various ways in which contemporary British drama and theatre engage with the precarious Crucially what emerges from the discussion of a wide range of plays including Jez Butterworth s Jerusalem Caryl Churchill s Here We Go Martin Crimp s Fewer Emergencies and In the Republic of Happiness Tim Crouch s The Author Forced Entertainment s Tomorrow s Parties David Greig s The American Pilot and The Events Dennis Kelly s Love and Money Mark Ravenhill s Shoot Get Treasure Repeat Philip Ridley s Mercury Fur Robin Soans s Talking to Terrorists Simon Stephens s Pornography theTheatre Uncut project debbie tucker green s dirty butterfly and Laura Wade s Posh is the observation that contemporary British drama and theatre often realises its thematic and formal structural potential to the full precisely by reflecting upon the category and the episteme of precariousness and deliberately turning audience members into active participants in the process of negotiating ethical agency *United States Army Aviation Digest* ,1963 **Korean War Comic Books** Leonard Rifas,2021-04-30 Comic books have presented fictional and fact based stories of the Korean War as it was being fought and afterward Comparing these comics with events that inspired them offers a deeper understanding of the comics industry America s forgotten war and the anti comics movement championed by psychiatrist Fredric Wertham who criticized their brutalization of the imagination Comics both newsstand offerings and government propaganda used fictions to justify the unpopular war as necessary and moral This book examines the dramatization of events and issues including the war s origins germ warfare brainwashing Cold War espionage the nuclear threat African Americans in the military mistreatment of POWs and atrocities

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