

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. direct materials
 - c. indirect costs
 - d. direct labor
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, indirect labor, 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 toy car
 - 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, _____ (what actually is given) through _____ (the production process) to _____ (the end).

 - a. product cost
 - b. indirect material
 - c. direct material
 - d. manufacturing expenses
88. The output of a factory manufacturing motor bicycles will be classified as _____.

 - a. a product

Managerial Accounting Multiple Choice Questions And Answers

AN Whitehead



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