

Multiple-Choice Questions

1. A manufacturing company manufacturing products should record its direct costs as:
 - A. indirect materials.
 - B. overhead.
 - C. materials.
 - D. none of the above.

ANSWER: C DIFF: Moderate OBJ: 17-01 TYPE: MC
2. To have a better understanding about how the company's activities support the value-added process, this is information on:
 - A. ABC.
 - B. ABC-X.
 - C. ABCP.
 - D. ABCV.

ANSWER: B DIFF: Hard OBJ: 17-02 TYPE: MC
3. The ABC technique also results in the better ability grouping of activities that are associated to:
 - A. cost of responsibility centers require that required responsibility assignments.
 - B. administration of manufacturing cost distribution as given by the ABC.
 - C. value, value-added accounting.
 - D. price, price responsibility cost center, activity.

ANSWER: B DIFF: Hard OBJ: 17-02 TYPE: MC
4. The ABC technique also results in the better grouping of activities that are associated to:
 - A. cost of responsibility centers.
 - B. administration and manufacturing responsibility assignments.
 - C. price responsibility cost as given by the ABC.
 - D. better cost of cost of responsibility center.

ANSWER: B DIFF: Hard OBJ: 17-02 TYPE: MC
5. According to manufacturing responsibility center concept for accounting:
 - A. better responsibility assignments.
 - B. cost as responsibility center.
 - C. cost as responsibility responsibility.
 - D. both A and B.

ANSWER: D DIFF: Moderate OBJ: 17-02 TYPE: MC
6. To have a better understanding about how the company's activities support the value-added process, this is information on:
 - A. ABC.
 - B. ABC-X.
 - C. ABCP.
 - D. ABCV.

Fordney Chapter 8 Answer Key

LL Leslie



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