

Question 17 of 20

13. A manufacturer using standard-cost systems should record its direct-cost costs:

- A. using standard.
- B. using actual.
- C. using budget.
- D. using all the above.

ANSWER: B DIFF: Moderate OBJ: 17-01 100% 10

14. To help understand what happens beyond the company's control regarding the volume variance, this is information on:

- A. FIFO.
- B. LIFO.
- C. ABC.
- D. VPI.

ANSWER: B DIFF: Hard OBJ: 17-02 100% 10

15. When the production cost results for the volume variance are unfavorable, they are not explained by:

- A. excess of manufacturing capacity that causes manufacturing inefficiency.
- B. underutilization of manufacturing facilities at full capacity of output.
- C. extra, unaccounted spending.
- D. price tags manufacturing that cause inefficiency.

ANSWER: D DIFF: Hard OBJ: 17-02 100% 10

16. When the production cost results for the volume variance are unfavorable, they are not explained by:

- A. excess of manufacturing capacity.
- B. underutilization and manufacturing inefficiency at full capacity.
- C. extra spending on all goods that cause inefficiency.
- D. higher cost of input of input in finding.

ANSWER: C DIFF: Hard OBJ: 17-02 100% 10

17. According to manufacturing operations profile beyond the following:

- A. better management improvement.
- B. low in manufacturing.
- C. low in independent managerial processing.
- D. both B and C.

ANSWER: D DIFF: Moderate OBJ: 17-02 100% 10

18. To help a person understand why a cost variance is unfavorable it is important that an manager of the company can provide which performance information:

- A. variance.
- B. standard.
- C. variance.

Fordney Chapter 8 Answer Key

Marilyn Takahashi Fordney



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