

Sample Test for Management Accounting

Multiple Choice

Identify the letter of the choice that best completes the statement or answers the question.

1. Which phrase best describes the current role of the managerial accountant?
 - a. Managerial accountants prepare the financial statements for an organization.
 - b. Managerial accountants facilitate the decision-making process within an organization.
 - c. Managerial accountants make the key decisions within an organization.
 - d. Managerial accountants are primarily information collectors.
 - e. Managerial Accountants are solely staff advisors in an organization.
2. An example of *qualitative* data is:
 - a. product cost
 - b. customer satisfaction
 - c. net income
 - d. inventory cost
 - e. net worth.
3. Product and service costing information is prepared for
 - a. manufacturing companies with inventory.
 - b. merchandising companies.
 - c. service providers.
 - d. each of the other four answers.
 - e. manufacturing companies without inventory.
4. Manufacturing costs typically consist of
 - a. direct materials, direct labor, and manufacturing overhead.
 - b. production and shipping costs.
 - c. production and marketing costs.
 - d. direct materials, direct labor, and administrative costs.
 - e. direct materials, direct labor, marketing and administrative costs.
5. In comparison to the traditional manufacturing environment, overhead costs in a JIT environment all the following are true except:
 - a. are more easily tracked to products.
 - b. are frequently direct in nature.
 - c. include rent, insurance and utilities.
 - d. most of the costs are likely to be indirect in nature.
 - e. labor need not be tracked to the product.
6. As production increases within the relevant range,
 - a. variable costs will vary on a per unit basis.
 - b. variable costs will vary in total.
 - c. fixed costs will vary in total.
 - d. fixed and variable cost stay the same in total.
 - e. none of the other four answers is true.

Managerial Accounting Multiple Choice Questions Answers

Terry C. Jones



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Unveiling the Magic of Words: A Overview of "**Managerial Accounting Multiple Choice Questions Answers**"

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