

**Cost Accounting**  
**Chapter 2 - Costs – Concepts and classification**

**Problem 1**

- |             |             |
|-------------|-------------|
| 1. Direct   | 6. Direct   |
| 2. Indirect | 7. Direct   |
| 3. Direct   | 8. Indirect |
| 4. Direct   | 9. Direct   |
| 5. Direct   | 10. Direct  |

**Problem 2**

- |                   |                   |
|-------------------|-------------------|
| 1. Manufacturing  | 6. Manufacturing  |
| 2. Selling        | 7. Administrative |
| 3. Manufacturing  | 8. Selling        |
| 4. Selling        | 9. Administrative |
| 5. Administrative | 10. Selling       |

**Problem 3**

- |             |         |          |
|-------------|---------|----------|
| 1. Variable | Product | Direct   |
| 2. Variable | Product | Direct   |
| 3. Fixed    | Product | Indirect |
| 4. Variable | Product | Direct   |
| 5. Fixed    | Product | Indirect |
| 6. Fixed    | Period  | Indirect |
| 7. Fixed    | Period  | Indirect |
| 8. Variable | Period  | Direct   |
| 9. Fixed    | Product | Indirect |
| 10. Fixed   | Period  | Indirect |

**Problem 4 – Bug Company**

- |             |               |             |               |
|-------------|---------------|-------------|---------------|
| 1. Fixed    | Period        | 6. Variable | Period        |
| 2. Fixed    | Inventoriable | 7. Variable | Inventoriable |
| 3. Variable | Inventoriable | 8. Fixed    | Inventoriable |
| 4. Variable | Inventoriable | 9. Fixed    | Period        |
| 5. Fixed    | Inventoriable | 10. Fixed   | Inventoriable |

**Problem 5 – Rounin Manufacturing Company**

- |    |                              |                |
|----|------------------------------|----------------|
| 1. | Direct materials             | 50,000         |
|    | Direct labor                 | 60,000         |
|    | Prime cost                   | <u>110,000</u> |
| 2. | Direct labor                 | 60,000         |
|    | FO (10,000 + 9,000 + 25,000) | 44,000         |
|    | Conversion costs             | <u>104,000</u> |
| 3. | Direct materials             | 50,000         |
|    | Direct labor                 | 60,000         |
|    | Factory overhead             | 44,000         |
|    | Product costs                | <u>154,000</u> |

**Problem 6 – Mother Goose Company**

- |                    |   |         |
|--------------------|---|---------|
| 1. Prime costs     | - | 430,000 |
| 2. Conversion cost | - | 525,000 |

# Fundamentals Of Cost Accounting Answer Key

**Thomas A. McLaughlin**



## **Fundamentals Of Cost Accounting Answer Key:**

**Fundamentals Of Cost Accounting** Dr. Pankaj Mishra, 2025-06-28 Managing business related various costs and its accounting is one of the most challenging aspects of any business. It is useful for every learner and stakeholders who are interested in understanding the conceptual backgrounds of Cost Accounting. The content is extracted and rephrased with proper citations from reputed sources. Software tools and online applications have been utilised to compile the updated contents in the area of cost accounting. The purpose of my book is purely academic and spreading the knowledge in the field of commerce and management. Book is specially useful for B Com, M Com, B Com, H BBA and MBA students. *Cost Accounting Questions and Answers PDF* Arshad Iqbal, *The Cost Accounting Quiz Questions and Answers PDF* Cost Accounting Competitive Exam Questions Chapter 1 29 Practice Tests Class 8 12 Accounting Textbook Questions for Beginners includes revision guide for problem solving with hundreds of solved questions. *Cost Accounting Questions and Answers PDF* book covers basic concepts, analytical and practical assessment tests. *Cost Accounting Quiz PDF* book helps to practice test questions from exam prep notes. *The Accounting Quiz Questions and Answers PDF* book includes revision guide with verbal, quantitative and analytical past papers, solved tests. *Cost Accounting Questions and Answers PDF* Free download chapter 1 a book covers solved common questions and answers on chapters Accounting concepts, activity based costing and management, balanced scorecard and strategic profitability analysis, balanced scorecard, quality time and theory of constraints, basics of accounting, budgeting and accounting, capacity analysis and inventory costing, capital budgeting and cost benefit analysis, cost allocation, customer profitability and sales variance analysis, cost allocation, joint products and byproducts, cost function and behavior, cost management and pricing decisions, cost volume profit analysis, decision making process and information, department costs, common costs and revenues, direct cost variances and management control, financial ratios analysis, flexible budget and management control, flexible budget, overhead cost variance, fundamentals of accounting, inventory management, just in time and costing methods, job costing, management accounting in organization, management control systems and multinational considerations, master budget and responsibility accounting, overhead cost variances and management control, performance measurement, compensation and multinational considerations, process costing, spoilage, rework and scrap tests for college and university, revision guide, Accounting Interview Questions and Answers PDF Download free eBook s sample covers beginner s solved questions, textbook s study notes to practice online tests. *The Class 11 12 Cost Accounting Interview Questions Chapter 1 29 PDF* book includes high school question papers to review practice tests for exams. *Cost Accounting Practice Tests a textbook s revision guide with chapters tests for CFP CFA CMA CPA CA ICCI ACCA competitive exam Cost Accounting Questions Bank Chapter 1 29 PDF* book covers problem solving exam tests from BBA MBA textbook and practical eBook chapter wise as Chapter 1 Accounting Concepts Questions Chapter 2 Activity based Costing and Management Questions Chapter 3 Balanced Scorecard and Strategic Profitability Analysis

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Objective Commerce (MCQs' for Competitive Examination) - Volume

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