

CHAPTER 2

MANAGERIAL ACCOUNTING

MULTIPLE CHOICE QUESTIONS

Indicate which material is self-manufactured.

- a. raw materials
 - b. manufacturing overhead
 - c. manufacturing inventory
 - d. none directly attributable to manufacturing company
88. The type of factory components that can be physically and directly associated with producing the products are referred to as
- a. manufacturing overhead
 - b. indirect materials
 - c. indirect labor
 - d. direct labor
89. Which of the following would most likely be classified as manufacturing overhead?
- a. depreciation
 - b. direct materials
 - c. machine maintenance building
 - d. manufacturing
90. Manufacturing overheads
- a. direct materials and labor cost only
 - b. direct materials and manufacturing overhead only
 - c. direct labor and manufacturing overhead only
 - d. direct materials, indirect labor, manufacturing overhead
91. Which of the following is not a direct material?
- a. oil used for plant motor
 - b. plastic used in the manufacture of a bottle
 - c. steel used in the manufacturing of a metal bed
 - d. a component for a car supplied by a foreign supplier
92. Which of the following is not a cost element in manufacturing a product?
- a. manufacturing overhead
 - b. direct materials
 - c. direct labor
 - d. depreciation
93. In manufacturing process, which activity is not part of the production (the production process is referred as)?
- a. indirect labor
 - b. indirect materials
 - c. direct materials
 - d. manufacturing overhead
94. The usage of indirectly manufacturing costs being used by production
- a. is negligible

Managerial Accounting Multiple Choice Questions And Answers

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