# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA INTERMEDIATE EXAMINATION COSTING AND QUANTITATIVE TECHNIQUES

#### SECTION A (Attempt All Questions)

#### PART I MULTIPLE-CHOICE QUESTIONS (20 Marks)

- Which of the following groups of workers would be classified under indirect labour?
  - A. Machinists in an organization manufacturing clothes
  - B. Bricklayers in a house building company
  - C. Machinists in an organization moulding building blocks
  - Maintenance workers in a shoe and bag factory
  - E. Assembly workers in a vehicle manufacturing business.
- In the short-term decision-making context, which ONE of the following would be a relevant cost?
  - The original cost of materials already in the store which will be used on the project
  - B. Depreciation of existing fixed assets
  - Specific development costs incurred
  - D. General expenditure already incurred
  - Cost of specific materials which will be purchased.
- 3. Which of the costs stated below may be described as remaining constant over a certain activity range and then increasing but remaining constant again over a revised activity range in the short term? A
  - A. fixed cost
  - B. semi fixed cost
  - variable cost
  - stepped cost
  - E. semi variable cost
- 4. Which of the following is used to establish the Economic Batch Quantity?
  - Re-order quantity.
  - Re-order level.
  - C. Cumulative production quantity.
  - D. Cumulative re-order quantity.
  - Cumulative stock level for production.
- 5. Which of the following is/are correct with regard to stocks?
  - (i) Stock-outs arise when too little stock is held
  - (ii) Safety stock is the level of units maintained in case there is unexpected demand.

# **Ican Pilot Question And Answer**

**Liying Dong** 

**Ican Pilot Question And Answer:** 

#### Ican Pilot Question And Answer Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the ability of words has become more evident than ever. They have the capability to inspire, provoke, and ignite change. Such is the essence of the book **Ican Pilot Question And Answer**, a literary masterpiece that delves deep to the significance of words and their impact on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall impact on readers.

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#### **Table of Contents Ican Pilot Question And Answer**

- 1. Understanding the eBook Ican Pilot Question And Answer
  - The Rise of Digital Reading Ican Pilot Question And Answer
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Ican Pilot Question And Answer
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Ican Pilot Question And Answer
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Ican Pilot Question And Answer
  - Personalized Recommendations
  - Ican Pilot Question And Answer User Reviews and Ratings
  - Ican Pilot Question And Answer and Bestseller Lists

- 5. Accessing Ican Pilot Question And Answer Free and Paid eBooks
  - Ican Pilot Ouestion And Answer Public Domain eBooks
  - Ican Pilot Question And Answer eBook Subscription Services
  - Ican Pilot Question And Answer Budget-Friendly Options
- 6. Navigating Ican Pilot Question And Answer eBook Formats
  - o ePub, PDF, MOBI, and More
  - Ican Pilot Question And Answer Compatibility with Devices
  - Ican Pilot Ouestion And Answer Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Ican Pilot Question And Answer
  - Highlighting and Note-Taking Ican Pilot Question And Answer
  - Interactive Elements Ican Pilot Question And Answer
- 8. Staying Engaged with Ican Pilot Question And Answer
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Ican Pilot Question And Answer
- 9. Balancing eBooks and Physical Books Ican Pilot Question And Answer
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Ican Pilot Question And Answer
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Ican Pilot Question And Answer
  - Setting Reading Goals Ican Pilot Question And Answer
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ican Pilot Question And Answer
  - Fact-Checking eBook Content of Ican Pilot Question And Answer
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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web moscow capital kremlin tsars the first documentary reference to moscow is found in the early monastic chronicles under the year 1147 when on april 4 yury vladimirovich dolgoruky see dolgoruky family prince of suzdal was host at a great banquet for his ally the prince of novgorod seversky in moscow this is the traditional date of moscow s