

# Managerial Accounting Exam #1 questions with answers

which of the following types of companies would have work in process inventory? Service, Merchandising, and Manufacturing - ANSWER: ✓✓ Manufacturing

Which of the following is not an activity in the value chain? - ANSWER: ✓✓ Administration

A cost that can be traced to a cost object is known as an - ANSWER: ✓✓ Direct costs

Period costs are often referred to as - ANSWER: ✓✓ Operating expenses

Conversion costs consists of - ANSWER: ✓✓ Direct labor and manufacturing overhead

Which of the following is NOT part of manufacturing overhead? - ANSWER: ✓✓ Period costs, such as depreciation on office computers

Which of the following types of companies will always have the Cost of Goods Sold account on their income statements? - ANSWER: ✓✓ Merchandising and Manufacturing companies

Sunk costs are generally relevant to decisions - ANSWER: ✓✓ FALSE

Fixed costs stay constant in total over a wide range of activity levels - ANSWER: ✓✓ TRUE

a manufacturer company has three kinds of inventory - ANSWER: ✓✓ - Raw materials inventory  
- Work in process inventory  
- Finished goods inventory  
on the balance sheet

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