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Managerial Accounting and Cost Concepts True / False Questions

1. Selling costs can be either direct or indirect costs. True False
2. A direct cost is a cost that cannot be easily traced to the particular cost object under consideration. True False
3. Property taxes and insurance premiums paid on a factory building are examples of period costs.

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Maintenance cost is a mixed cost with variable and fixed components. The fixed and variable components of maintenance cost are closest to: \$24,000 per year; \$2.30 per machine hour. \$6,000 per year; \$1.80 per machine hour. \$6,000 per year; \$2.30 per machine hour. \$24,000 per year; \$1.80 per machine hour.

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Managerial Accounting, 15th edition 2-4 a.

Variable cost: The variable cost per unit is constant, but total variable cost changes in direct proportion to changes in volume. b.

Fixed cost: The total fixed cost is constant within the relevant range. The average fixed

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Primarily intended for postgraduate and undergraduate students of Commerce and Management, the book will be of immense benefit to the students pursuing professional courses offered by the Institute of Chartered Accountants of India (ICAI), Institute of Cost Accountants of India (ICAI), Institute of Company Secretaries of India (ICSI), and those pursuing the Chartered Financial Analyst (CFA) course. Now, in its 14th edition, the book has been suitably revised meeting the latest syllabi requirement of various courses. The chapter on “Strategic Cost Management” has been updated to make it

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