

## CHAPTER 9: INVENTORY COSTING AND CAPACITY ANALYSIS

### TRUE/FALSE

1. Absorption costing "absorbs" only variable manufacturing costs.

*Answer:* False                      *Difficulty:* 1                      *Objective:* 1  
Absorption costing "absorbs" all manufacturing costs, both fixed and variable.

2. Variable costing includes all variable costs – both manufacturing and nonmanufacturing – in inventory.

*Answer:* False                      *Difficulty:* 1                      *Objective:* 1  
Variable costing includes only manufacturing variable costs in inventory.

3. Under both variable and absorption costing, all variable manufacturing costs are inventoriable costs.

*Answer:* True                      *Difficulty:* 1                      *Objective:* 1

4. Under variable costing, fixed manufacturing costs are treated as an expense of the period.

*Answer:* True                      *Difficulty:* 1                      *Objective:* 1

5. The contribution-margin format of the income statement is used with absorption costing.

*Answer:* False                      *Difficulty:* 1                      *Objective:* 2  
The contribution-margin format of the income statement is used with *variable* costing.

6. The contribution-margin format of the income statement distinguishes manufacturing costs from nonmanufacturing costs.

*Answer:* False                      *Difficulty:* 1                      *Objective:* 2  
The contribution-margin format of the income statement distinguishes variable costs from fixed costs.

7. The gross-margin format of the income statement highlights the lump sum of fixed manufacturing costs.

*Answer:* False                      *Difficulty:* 2                      *Objective:* 2  
The gross-margin format of the income statement distinguishes manufacturing costs from nonmanufacturing costs, but does not highlight the lump sum of fixed manufacturing costs.

# Chapter 9 Inventory Costing And Capacity Analysis 9 1

**S Baum**



## **Chapter 9 Inventory Costing And Capacity Analysis 9 1:**

# Whispering the Strategies of Language: An Mental Quest through **Chapter 9 Inventory Costing And Capacity Analysis 9 1**

In a digitally-driven earth wherever displays reign great and quick interaction drowns out the subtleties of language, the profound techniques and psychological nuances concealed within phrases frequently move unheard. Yet, situated within the pages of **Chapter 9 Inventory Costing And Capacity Analysis 9 1** a fascinating literary value blinking with natural emotions, lies an exceptional journey waiting to be undertaken. Published by an experienced wordsmith, this wonderful opus attracts readers on an introspective trip, delicately unraveling the veiled truths and profound affect resonating within the very cloth of each word. Within the emotional depths of this touching evaluation, we shall embark upon a genuine exploration of the book is key subjects, dissect its fascinating publishing design, and yield to the effective resonance it evokes deep within the recesses of readers hearts.

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