

6. Process costing is suitable for _____.

- A. hospitals.
- B. oil reefing firms.
- C. transport firms.
- D. brick laying firms.

ANSWER: B

7. Cost classification can be done in _____.

- A. two ways.
- B. three ways.
- C. four ways.
- D. several ways.

ANSWER: D

8. Costing refers to the techniques and processes of _____.

- A. ascertainment of costs.
- B. allocation of costs.
- C. apportion of costs.
- D. distribution of costs.

ANSWER: A

9. Cost accounting was developed because of the _____.

- A. limitations of the financial accounting.
- B. limitations of the management accounting.
- C. limitations of the human resource accounting.
- D. limitations of the double entry accounting.

ANSWER: A

10. Multiple costing is a technique of using two or more costing methods for ascertainment of cost by.

- A. the same firm.
- B. the several firms.
- C. the same industry.
- D. the several industries.

ANSWER: A

11. Wages paid to a labour who was engaged in production activities can be termed as.

- A. direct cost.
- B. indirect cost.
- C. sunk cost.

Cost And Management Accounting Multiple Choice Questions Answers

**Charles T. Horngren, George
Foster, Srikant M. Datar**



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