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CHAPTER 7 FLEXIBLE BUDGETS, DIRECT-COST VARIANCES, AND MANAGEMENT CONTROL

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Chapter Standard Costing and Variance Analysis TRUE/FALSE Specifications for materials are compiled on a bill of materials ANS: T DIF: Easy OBJ: 7-2 Specifications for materials are compiled on a purchase requisition ANS: F DIF: Easy OBJ: 7-2 An operations flow document shows all processes

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necessary to manufacture one unit of a product ANS: T DIF: Easy OBJ: 7-2 A standard cost card is prepared ...

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Full absorption is required for GAAP reporting. In Chapter 5, I said that ABC can include SG&A costs in inventory, and thus it is a departure from full absorption. We'll cover what is considered an inventoriable cost under throughput accounting and direct costing in Chapter 8. 7.8 Mix and Yield Variances 7.8.1 Mix Variances

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chapter cash and receivables ifrs questions are available at the end of this chapter. answer no. description 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. items

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Cost Accounting, 14e (Horngren/Datar/Rajan) Chapter 7 Flexible Budgets, Direct-Cost Variances, and Management Control Objective 7.1 1) The master budget is: A) a flexible budget B) a static budget C) developed at the end of the period D) based on the actual level of output Answer: B Diff: 1 Terms: static budget Objective: 1

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For example, a setup cost of \$800 is associated with the batch of items that will be processed. A large quantity of items processed will mean a low setup cost per unit. A small quantity of items being processed will mean a high setup cost per unit.

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CHAPTER 1 QUESTIONS 1. The function of cost accounting is to provide the cost accounting information that is the basis for planning and controlling current and future operations. It provides the cost figures and analyses that management needs in order to find the most efficient methods of operating, achieving control of

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