

## Sample Test for Management Accounting

### Multiple Choice

*Identify the letter of the choice that best completes the statement or answers the question.*

1. Which phrase best describes the current role of the managerial accountant?
  - a. Managerial accountants prepare the financial statements for an organization.
  - b. Managerial accountants facilitate the decision-making process within an organization.
  - c. Managerial accountants make the key decisions within an organization.
  - d. Managerial accountants are primarily information collectors.
  - e. Managerial Accountants are solely staff advisors in an organization.
2. An example of qualitative data is:
  - a. product cost
  - b. customer satisfaction
  - c. net income
  - d. inventory cost
  - e. net worth.
3. Product and service costing information is prepared for
  - a. manufacturing companies with inventory.
  - b. merchandising companies.
  - c. service providers.
  - d. each of the other four answers.
  - e. manufacturing companies without inventory.
4. Manufacturing costs typically consist of
  - a. direct materials, direct labor, and manufacturing overhead.
  - b. production and shipping costs.
  - c. production and marketing costs.
  - d. direct materials, direct labor, and administrative costs.
  - e. direct materials, direct labor, marketing and administrative costs.
5. In comparison to the traditional manufacturing environment, overhead costs in a JIT environment all the following are true except:
  - a. are more easily tracked to products.
  - b. are frequently direct in nature.
  - c. include rent, insurance and utilities.
  - d. most of the costs are likely to be indirect in nature.
  - e. labor need not be tracked to the product.
6. As production increases within the relevant range,
  - a. variable costs will vary on a per unit basis.
  - b. variable costs will vary in total.
  - c. fixed costs will vary in total.
  - d. fixed and variable cost stay the same in total.
  - e. none of the other four answers is true.

# Managerial Accounting Multiple Choice Questions

## Answers

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Mitchell**

## **Managerial Accounting Multiple Choice Questions Answers:**

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