

Accounting 2521 Chapter 1 LearnSmart Questions

1. Costs associated with the general management of an organization are called ____ costs: administrative
2. Which of the following are fixed costs?:
Factory rent, administrative salaries, factory insurance
3. The difference in costs between two alternatives is called a ____ cost: differential
4. Which is true?:
 - Period costs are expensed in the same period in which they are incurred
 - Sales commissions are period costs
5. Product costs flow through the inventory accounts until the goods are sold, at which they become an expense in the COGS section on the: income statement
6. In the equation $Y = a + bX$, Y is the: total mixed cost
7. Which is true?:
 - Direct labor and indirect labor are product costs
 - Advertising and sales commissions are period costs
8. Indirect materials and indirect labor are classified as: manufacturing overhead
9. The level of activity within which variable and fixed cost assumptions are valid known as the: relevant range
10. Labor costs that can be easily and conveniently traced to specific products are ____ costs: direct labor
11. Sales revenue minus variable expenses equals: contribution margin
12. Costs that can be easily and conveniently traced to a specific product are called ____ costs: direct
13. Within the relevant range of activity, variable costs: remain constant per unit; vary in total
14. What type of cost changes in total, in direct proportion to changes in activity level?: variable
15. Which is true?:
 - The equation for a straight-line can be used to express the relationship between mixed costs and the level of activity
 - Mixed costs contain both fixed and variable cost elements
16. A cost that can be easily and conveniently traced to a specific cost object is ____ cost of that cost object, whereas costs that cannot be easily and conveniently traced to object are ____ costs: direct; indirect
17. A laptop computer manufacturer would consider the computer's processor chip to a ____ cost: direct material
18. Indirect labor costs include:
 - factory security guard wages
 - assembly line supervisor salary
19. Costs that are shared by multiple cost objects in a company are known as ____ costs: common
20. Within the relevant range of activity, ____ costs remain constant in total: fixed
21. A dress manufacturer would consider the cost of relatively inexpensive items like thread to be part of: MOH; indirect materials

Answers To Learnsmart Accounting 1

Tarannum Khatri



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