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1. Cost behavior refers to the methods used to estimate costs for use in managerial decision making.
- a. True
  - b. False

**ANSWER:**

False

**DIFFICULTY:**

Bloom's: Remembering

Easy

**LEARNING OBJECTIVES:**

MANG.WARD.18.05-01 - 05-01

**ACCREDITING STANDARDS:**

ACCT.ACBSP.APC.27 - Managerial Accounting Features/Costs

ACCT.ACBSP.APC.29 - CVP Analysis

ACCT.IMA.07 - Cost Management

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BUSPROG: Analytic

2. Cost behavior refers to the manner in which a cost changes as the related activity changes.

- a. True
- b. False

**ANSWER:**

True

**DIFFICULTY:**

Easy

Bloom's: Remembering

**LEARNING OBJECTIVES:**

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3. The fixed cost per unit varies with changes in the level of activity.

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**Lei Shi**



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