

Chapter 5—Job Order Costing

MULTIPLE CHOICE

1. Which of the following organizations would be most likely to use a job-order costing system?
- the loan department of a bank
 - the check clearing department of a bank
 - a manufacturer of processed cheese food
 - a manufacturer of video cassette tapes

ANS: A PTS: 1 DIF: Moderate OBJ: 5-1

NAT: AACSB: Reflective Thinking

LOC: AICPA Functional Competencies: Measurement, Reporting

2. When job-order costing is used, the primary focal point of cost accumulation is the
- department.
 - supervisor.
 - item.
 - job.

ANS: D PTS: 1 DIF: Easy OBJ: 5-1

NAT: AACSB: Reflective Thinking

LOC: AICPA Functional Competencies: Measurement, Reporting

3. In a job-order costing system,
- standards cannot be used.
 - an average cost per unit within a job cannot be computed.
 - costs are accumulated by departments and averaged among all jobs.
 - overhead is typically assigned to jobs on the basis of some cost driver.

ANS: D PTS: 1 DIF: Easy OBJ: 5-1

NAT: AACSB: Reflective Thinking

LOC: AICPA Functional Competencies: Measurement, Reporting

4. What is the best cost accumulation procedure to use when many batches, each differing as to product specifications, are produced?
- job-order
 - process
 - actual
 - standard

ANS: A PTS: 1 DIF: Easy OBJ: 5-1

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5. Which of the following could **not** be used in job-order costing?
- standards
 - an average cost per unit for all jobs
 - normal costing
 - overhead allocation based on the job's direct labor hours

ANS: B PTS: 1 DIF: Easy OBJ: 5-1

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Job Costing Ch 7 Test Bank

AW Rasmussen



Job Costing Ch 7 Test Bank:

Reviewing **Job Costing Ch 7 Test Bank**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "**Job Costing Ch 7 Test Bank**," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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