

True/False

[QUESTION]

1. A factory supervisor's salary would be classified as an indirect cost with respect to a unit of product.

Answer: T

Difficulty: 2 Medium

Learning Objective: 01-01

Topic Area:

Blooms: Understand

AACSB: Reflective Thinking

AICPA: BB Critical Thinking

AICPA: FN Measurement

Feedback:

[QUESTION]

2. A direct cost is a cost that can be easily traced to the particular cost object under consideration.

Answer: T

Difficulty: 1 Easy

Learning Objective: 01-01

Topic Area:

Blooms: Remember

AACSB: Reflective Thinking

AICPA: BB Critical Thinking

AICPA: FN Measurement

Feedback:

[QUESTION]

3. A cost can be direct or indirect. The classification can change if the cost object changes.

Answer: T

Difficulty: 2 Medium

Learning Objective: 01-01

Topic Area:

Blooms: Understand

AACSB: Reflective Thinking

AICPA: BB Critical Thinking

AICPA: FN Measurement

Feedback:

[QUESTION]

4. Wages paid to production supervisors would be classified as manufacturing overhead.

Answer: T

Difficulty: 1 Easy

Learning Objective: 01-02

Topic Area:

Blooms: Understand

AACSB: Reflective Thinking

AICPA: BB Critical Thinking

AICPA: FN Measurement

Feedback:

[QUESTION]

5. Selling costs are indirect costs.

Test Bank Tb Management Accounting

Padhraic Smyth



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Partial Least Squares Structural Equation Modeling Necmi K. Avkiran, Christian M. Ringle, 2018-02-16 This book pulls together robust practices in Partial Least Squares Structural Equation Modeling PLS SEM from other disciplines and shows how they can be used in the area of Banking and Finance In terms of empirical analysis techniques Banking and Finance is a conservative discipline As such this book will raise awareness of the potential of PLS SEM for application in various contexts PLS SEM is a non parametric approach designed to maximize explained variance in latent constructs Latent constructs are directly unobservable phenomena such as customer service quality and managerial competence Explained variance refers to the extent we can predict say customer service quality by examining other theoretically related latent constructs such as conduct of staff and communication skills Examples of latent constructs at the microeconomic level include customer service quality managerial effectiveness perception of market leadership etc macroeconomic level latent constructs would be found in contagion of systemic risk from one financial sector to another herd behavior among fund managers risk tolerance in financial markets etc Behavioral Finance is bound to provide a wealth of opportunities for applying PLS SEM The book is designed to expose robust processes in application of PLS SEM including use of various software packages and codes including R PLS SEM is already a popular tool in marketing and management information systems used to explain latent constructs Until now PLS SEM has not enjoyed a wide acceptance in Banking and Finance Based on recent research developments this book represents the first collection of PLS SEM applications in Banking and Finance This book will serve as a reference book for those researchers keen on adopting PLS SEM to explain latent constructs in Banking and Finance

Strategies and Trends in Organizational and Project Management Pavel V. Trifonov, Marina V. Charaeva, 2022-02-02 This book includes the papers presented at the II International Applied Research Conference Operations and Project Management Strategies and Trends and the International Research Conference Management in Financial Economy held in Rostov on Don on May 19 20 2021 within the framework of the South Russia Business Education Forum The articles included in the book present a comprehensive analysis of the problems of adaptation of traditional and new methods of operational and project management development of technologies for business process and supply chain management development trends in financial economy discussed both on a global scale and in the context of sustainable socio economic development at the meso level of regions and industries which not only reveals the nature of the ongoing processes but also demonstrates their specifics in industry agriculture service industry in Russia CIS countries Europe and China Particular attention is paid to business education in the new economic realities The polemical focus of the above mentioned issues in conjunction with the accuracy of the presented analytics makes it possible to come to unconventional though practically realizable solutions

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