

CHAPTER 5—PROCESS COST ACCOUNTING—GENERAL PROCEDURES

MULTIPLE CHOICE

1. A cost center in a process cost system is a:
- Unit to which costs are accumulated.
 - Job.
 - Specific product.
 - Employee.

A cost center is a unit to which costs are accumulated.

PTS: 1 DIF: Easy REF: P. OBJ: 1
NAT: IMA 2B - Cost Center TOP: AACSB - Analytic

2. Which of the following firms is least likely to use process costing?
- A yogurt manufacturer.
 - A refiner of petroleum products.
 - A computer manufacturer.
 - A manufacturer of concrete products.

Makers of computers use job costing due to diversified product lines. The other firms produce homogeneous products in continuous production.

PTS: 1 DIF: Moderate REF: P. OBJ: 1
NAT: IMA 2B - Cost Management TOP: AACSB - Reflective

3. Process costing techniques should be used in assigning costs to products:
- If the product is manufactured on the basis of each order received.
 - In all manufacturing situations.
 - When production is only partially completed during the accounting period.
 - If the product is composed of mass-produced homogeneous units.

Process costing techniques should be used in assigning costs to products if the product is composed of mass-produced homogeneous units.

PTS: 1 DIF: Easy REF: P. OBJ: 1
NAT: IMA 2B - Cost Management TOP: AACSB - Reflective

4. Which of the following characteristics applies to process costing?

Process Cost Accounting Practice Case Pc Processors

Melvin J. Strauss



Process Cost Accounting Practice Case Pc Processors:

Process Cost Accounting Practice Case William K. Carter,1999-04 Students perform virtually the entire accounting cycle in a process cost setting with this thorough practice case The case effectively integrates several of the most demanding cost accounting topics into a single coherent whole Students can complete considerable work in the case before more demanding topics are presented in the classroom After predetermined overhead rates the step method and spoilage are covered by the instructor then students can finish the case For brevity this case completes the accounting cycle after one month of operation Students handle all transactions from general journal entries to making numerous adjusting entries at month end and preparing the income statement for the month Previous editions have been extensively class tested to ensure an effective case that requires little instructor supervision The Software Encyclopedia 2000 Bowker Editorial Staff,2000-05 *The Software Encyclopedia* ,1997 *Quarterly Bibliography of Computers and Data Processing* ,1976 **Books in Print Supplement** ,2002 The CPA Journal ,1983 **PC Mag** ,1985-05-14 PCMag com is a leading authority on technology delivering Labs based independent reviews of the latest products and services Our expert industry analysis and practical solutions help you make better buying decisions and get more from technology Data Processing Digest ,1990

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Proceedings of the CMG X International Conference on Controlled Resource Management Through Computer Performance Evaluation, December 4,5,6,7, 1979, Dallas, Texas ,1980 *PC Mag* ,1985-05-28 PCMag com is a leading authority on technology delivering Labs based independent reviews of the latest products and services Our expert industry analysis and practical solutions help you make better buying decisions and get more from technology **Dictionary of Health Information Technology and Security** Hope Rachel Hetico,2007-04-30 Over 10 000 Detailed Entries There is a myth that all stakeholders in the healthcare space understand the meaning of basic information technology jargon In truth the vernacular of contemporary medical information systems is unique and often misused or misunderstood Moreover an

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