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# **Managerial Accounting Exam Questions With All Complete Solutions New Update**

**Marginal Cost - Answers -✓✓** Extra cost of producing one additional unit of production.

**Unit Cost - Answers -✓✓** The average production cost per unit.

**Continuous Improvement - Answers -✓✓** Ongoing small, incremental improvements in all parts of an organization.

**Kaizen - Answers -✓✓** short term approach to enhancing efficiency that focuses on improving an existing process or an activity within a process.

**Direct Cost - Answers -✓✓** a cost that can be easily and conveniently traced to a specified cost object.

**Direct Labor - Answers -✓✓** the labor specifically used in the creation of a good.

**Direct Materials - Answers -✓✓** the materials specifically used in the creation of a good.

**Indirect Cost - Answers -✓✓** a cost that cannot be easily and conveniently traced to a specified cost object, a part of manufacturing overhead.

**Manufacturing Overhead - Answers -✓✓** everything that is indirectly involved with the production of a good. not direct materials and not direct labor.

**Product/ Inventorial Cost - Answers -✓✓** costs that are a necessary and integral part of producing the finished product. shows up on the balance sheet until product is sold.

**Period Cost - Answers -✓✓** all non-manufacturing costs, deducted as an expense in the accounting period in which they are incurred.

**Variable Cost - Answers -✓✓** a cost that rises or falls depending on how much is produced. they are constant.

**Fixed Cost - Answers -✓✓** a cost that does not change, no matter how much of a good is produced.

**Differential Cost - Answers -✓✓** A relevant costs: costs that can be avoided when alternatives are changed.

# Managerial Accounting 2final Exam Solutions

**Arthur James Wells**



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