

Horngren's Cost Accounting: A Managerial Emphasis, 17e, Global Edition by Datar/Rajan
Chapter 18 Process Costing

Objective 18.1

1) Which of the following is the costing system used for mass produced like or similar units of products?

- A) inventory-costing systems
- B) job-costing systems
- C) process-costing systems
- D) weighted-average costing systems

Answer: C

Diff: 1

Objective: 1

AACSB: Analytical thinking

2) Which of the following companies is most likely to use process costing?

- A) Crimpson Color, a company selling customized garments for niche customers
- B) Eiffel & Associates, a consulting firm providing various audit and related services
- C) Dental Bright Inc., a company manufacturing and selling toothpaste on a large scale
- D) Grimpy Corp., a company manufacturing furniture for customers as per their requirements

Answer: C

Diff: 2

Objective: 1

AACSB: Analytical thinking

3) Process costing would most likely be used to assign costs to products produced by which of these companies?

- A) Jones Flour Mill
- B) Riley Automobile Dealer
- C) Big Time Yacht Corporation
- D) Sullivan and Murphy Law Firm LLC

Answer: A

Diff: 2

Objective: 1

AACSB: Analytical thinking

4) Which of the following statements is true?

- A) In a job-costing system, average production cost is calculated for all units produced.
- B) In a process-costing system, each unit uses approximately the same amount of resources.
- C) In a job-costing system, overheads are allocated to all units equally.
- D) In a process-costing system, individual jobs use different quantities of production resources.

Answer: B

Diff: 2

Objective: 1

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Cost Accounting Horngren Chapter 18 Solutions

Charles T. Horngren



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