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1. (TCO A) Direct material cost is a part of
2. (TCO A) A cost incurred in the past that is not relevant to any current decision is classified as a(n)
3. (TCO A) Property taxes on a company's factory building would be classified as a(n)
4. (TCO C) When the activity level is expected to increase within the relevant range, what effects would be anticipated with respect to each of the following?
5. (TCO B) Which of the following statements is true?
 - I. Overhead application may be made slowly as a job is worked on.
 - II. Overhead application may be made in a single application at the time of completion of the job.
 - III. Overhead application should be made to any job not completed at year end in order to properly value the work in process inventory.
6. (TCO B) Under a job-order costing system, the product being manufactured
7. (TCO B) The weighted-average method of process costing differs from the FIFO method of process costing in that the weighted-average method
8. (TCO C) The contribution margin ratio always increases when the
9. (TCO C) To obtain the break-even point in terms of dollar sales, total fixed expenses are divided by which of the following?
10. (TCO D) In an income statement prepared using the variable costing method, variable selling and administrative expenses would
- 11.

(TCO A) The following data (in thousands of dollars) have been taken from the accounting records of Larden Corporation for the just-completed year.

Sales	\$950
Purchases of raw materials	\$170
Direct labor	\$225
Manufacturing overhead	\$220
Administrative expenses	\$180
Selling expenses	\$140
Raw materials inventory, beginning	\$90
Raw materials inventory, ending	\$80
Work-in-process inventory, beginning	\$30
Work-in-process inventory, ending	\$20
Finished goods inventory, beginning	\$100
Finished goods inventory, ending	\$70

Prepare a Schedule of Cost of Goods Manufactured statement in the text box below.

12.

(TCO B) The Nebraska Company manufactures a product that goes through three processing departments. Information relating to activity in the first department during June is given below.

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Faithe Wempen



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