

**Cost Accounting, 14e (Hornngren/Datar/Rajan)**  
**Chapter 4 Job Costing**

**Objective 4.1**

- 1) Job costing information is used:  
A) to develop strategies  
B) to make pricing decisions  
C) for external financial reporting  
D) All of these answers are correct.

Answer: D

Diff: 1

Terms: job

Objective: 1

AACSB: Reflective thinking

- 2) Product costing information is used by managers:  
A) to make decisions and strategy  
B) for planning and control  
C) for cost management  
D) All of these answers are correct.

Answer: D

Diff: 1

Terms: job-costing system

Objective: 1

AACSB: Communication

- 3) A \_\_\_\_\_ is a grouping of individual indirect cost items.  
A) cost allocation base  
B) cost assignment  
C) cost pool  
D) job-costing system

Answer: C

Diff: 1

Terms: cost pool

Objective: 1

AACSB: Reflective thinking

- 4) Each indirect-cost pool of a manufacturing firm:  
A) utilizes a separate cost-allocation rate  
B) is a subset of total indirect costs  
C) relates to one cost object  
D) All of these answers are correct.

Answer: D

Diff: 1

Terms: cost pool

Objective: 1

AACSB: Reflective thinking

# Cost Accounting 1 Test Bank Ch4

**Munawar Iqbal, David T. Llewellyn**



## **Cost Accounting 1 Test Bank Ch4:**

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