CHAPTER 9: INVENTORY COSTING AND CAPACITY ANALYSIS

TRUE/FALSE

Absorption costing "absorbs" only variable manufacturing costs.

Answer: False Difficulty: 1 Objective: 1
Absorption costing "absorbs" all manufacturing costs, both fixed and variable.

 Variable costing includes all variable costs – both manufacturing and nonmanufacturing – in inventory.

Answer: False Difficulty: 1 Objective: 1
Variable costing includes only manufacturing variable costs in inventory.

Under both variable and absorption costing, all variable manufacturing costs are inventoriable costs.

Answer: True Difficulty: 1 Objective: 1

 Under variable costing, fixed manufacturing costs are treated as an expense of the period.

Answer: True Difficulty: 1 Objective: 1

The contribution-margin format of the income statement is used with absorption costing.

Answer: False Difficulty: 1 Objective: 2

The contribution-margin format of the income statement is used with variable costing.

 The contribution-margin format of the income statement distinguishes manufacturing costs from nonmanufacturing costs.

Answer: False Difficulty: 1 Objective: 2
The contribution-margin format of the income statement distinguishes variable costs from fixed costs.

The gross-margin format of the income statement highlights the lump sum of fixed manufacturing costs.

Answer: False Difficulty: 2 Objective: 2

The gross-margin format of the income statement distinguishes manufacturing costs from nonmanufacturing costs, but does not highlight the lump sum of fixed manufacturing costs.

Chapter 9 Inventory Costing And Capacity Analysis 9 1

Hasselback

Chapter 9 Inventory Costing And Capacity Analysis 9 1:

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