

Chapter 5
Cost Behavior: Analysis and Use

True/False

1. Modern technology is causing shifts away from variable costs toward more fixed costs in many industries.
T
Easy
2. In order for a cost to be variable it must vary with either units produced or units sold.
F
Medium
3. A cost that is obtainable in large chunks and that increases or decreases only in response to fairly wide changes in the activity level is known as a step-variable cost.
T
Easy
4. The concept of the relevant range does not apply to fixed costs.
F
Easy
5. Indirect costs, such as manufacturing overhead, are always fixed costs.
F
Medium
6. A cost formula may not be valid outside the relevant range of activity.
T
Easy
7. Discretionary fixed costs arise from annual decisions by management to spend in certain fixed cost areas.
T
Easy
8. Significant reductions in committed fixed costs can usually be made on a temporary basis without seriously impairing the long-run goals of a firm.
F
Easy
9. The planning horizons for committed fixed costs and discretionary fixed costs are generally the same.
F
Easy
10. The high-low method is generally less accurate than the least-squares regression method for analyzing the behavior of mixed costs.
T
Easy

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Inc.**



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Cost Accounting Test Bank Chapter 5 Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Cost Accounting Test Bank Chapter 5**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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