

## CHAPTER 9: INVENTORY COSTING AND CAPACITY ANALYSIS

### TRUE/FALSE

1. Absorption costing “absorbs” only variable manufacturing costs.

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

2. 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.

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

*Answer:* True                      *Difficulty:* 1                      *Objective:* 1

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

*Answer:* True                      *Difficulty:* 1                      *Objective:* 1

5. 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.

6. 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.

7. 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

**R Sanford**



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