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1. In determining cost of goods sold, two alternate costing concepts can be used: absorption costing and variable costing.
- a. True
  - b. False

**ANSWER:**

True

**DIFFICULTY:**

Bloom's: Remembering

Easy

**LEARNING OBJECTIVES:**

MANG.WARD.18.06-01 - 06-01

**ACCREDITING STANDARDS:**

ACCT.ACBSP.APC.28 - Variable and Fixed Costs

ACCT.IMA.07 - Cost Management

BUSPROG: Analytic

2. In determining cost of goods sold, two alternate costing concepts can be used: direct costing and variable costing.
- a. True
  - b. False

**ANSWER:**

False

**DIFFICULTY:**

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**LEARNING OBJECTIVES:**

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3. Fixed factory overhead costs are included as part of the cost of products manufactured under the absorption costing concept.
- a. True
  - b. False

**ANSWER:**

True

# Managerial Accounting 14th Edition Answers

**Rosina Ehmman**



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