

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

Cost Accounting Test Bank Chapter 5

M Carnoy



Cost Accounting Test Bank Chapter 5:

Unveiling the Magic of Words: A Report on "**Cost Accounting Test Bank Chapter 5**"

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Cost Accounting Test Bank Chapter 5**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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