

Ques 1: (a) Fill in the blanks:

- (1) Fixed cost per unit _____ when volume of production increases.
- (2) In printing industries, the method of _____ costing is applied.
- (3) In process costing, the output of the each process in the ____ of the next process.
- (4) In Cost Accounting, _____ are the combination of indirect material, indirect labour and indirect expenses.

Ans:

- (1) decreases
- (2) process
- (3) input
- (4) overheads

(b) Choose and write the correct answer:

- (1) Under the ABC analysis of material control, A stands for low value/moderate value/_____.
- (2) In a chemical industry, the method of _____/contract costing is applied.
- (3) Variable overhead cost is a period cost/_____.

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Arshad Iqbal



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