S/N	CRSCODE
1	ACC206
2	ACC206
3	ACC206
4	ACC206
5	ACC206
6	ACC206
7	ACC206
8	ACC206
9	ACC206
10	ACC206

QUESTION
Overheads are mainly classified into
Overhead absorption rate is calculated as
Revenues, items, direct costs, standard costs are fundamental components of
Ideal standard is one type of
Work study may be viewed as a
Solvency, activity, profitability and investment ratios are part of
Earnings per share is calculated as
Revenue required to break-even is arrived at
Marginal cost is equivalent to
Std price (std qty - actual qty) =

OPTION A

6

Total cost centre overhead / total units of base used
Batch costing
Budgeting
Cost reduction technique
Costing ratios
Profit after tax/No of preference share
Fixed cost/total contribution
Total variable costs
Material usage variance

OPTION B

5

Total cost centre overhead / total units of produced
Processing costing
Costing
Cost classification method
Management accounting ratios
Profit after tax/No of ordinary shares in issue
Total cost/contribution margin
Total contribution
Labour rate variance

OPTION C

4

Total overhead / materials consumed
Job costing
Variance
Just-in-time processes
Current and cash ratios
Profit before tax/No of ordinary share outstanding
Fixed cost/contibution margin ratio
Total costs
Material price variance

OPTION D	ANS	TMANO
3	C	TMA3
Total overhead per unit/ materials consumed	A	TMA3
Contract costing	C	TMA3
Standard	D	TMA3
All of the above	A	TMA3
Financial or accounitng ratios	D	TMA3
Profit before interest and tax/No of share	B	TMA3
FC + taget profit /contribution	C	TMA3
Fixed and variable costs	A	TMA3
Efficiency variance	C	TMA3