



ST. LAWRENCE HIGH SCHOOL

A Jesuit Christian Minority Institution



Worksheet 11

Sub: Costing & Taxation

Class: XI

Chapter: Unit 2A: Classification of Cost

F.M.: 15

Topic: Behaviour Based Classification

Date: 29/06/2020

Choose the correct alternatives:

1 x 15 =15

1. CIMA stands for
(a) Cost Institute of Management Association; (b) Chartered Institute of Management Accountants;
(c) Chartered Institute of Managing Accountants; (d) none of these.
2. Fixed cost
(a) changes; (b) remains unaltered; (c) partly changes; (d) none of these.
3. Fixed cost per unit
(a) changes; (b) remains unaltered; (c) partly changes; (d) none of these.
4. With the increase or decrease of production level, fixed cost
(a) changes; (b) remains unaltered; (c) partly changes; (d) none of these.
5. Rent, property taxes, insurance are
(a) fixed cost; (b) variable cost; (c) semi-variable cost; (d) none of these.
6. The cost which maintains certain facilities and cannot be quickly eliminated is known as
(a) committed cost; (b) managed cost; (c) discretionary cost; (d) step fixed cost.
7. The cost which is incurred to ensure operating existence of the company is known as
(a) committed cost; (b) managed cost; (c) discretionary cost; (d) step fixed cost.
8. The cost which is not related to the operations and can be controlled by the department is known as
(a) committed cost; (b) managed cost; (c) discretionary cost; (d) step fixed cost.
9. The cost which is constant for a given level of output and then increases by a fixed amount is known as
(a) committed cost; (b) managed cost; (c) discretionary cost; (d) step fixed cost.
10. Variable cost changes
(a) directly; (b) proportionately; (c) both directly and proportionately; (d) none of these.
11. Direct materials cost is
(a) committed cost; (b) managed cost; (c) discretionary cost; (d) variable cost.
12. Variable cost per unit is
(a) changes; (b) remains unaltered; (c) partly changes; (d) none of these.
13. Semi-variable cost is
(a) fixed; (b) variable; (c) partly fixed and partly variable; (d) none of these.
14. Semi-variable cost changes
(a) directly; (b) proportionately; (c) both directly and proportionately; (d) none of these.
15. Salesmen's remuneration is
(a) fixed cost; (b) variable cost; (c) semi-variable cost; (d) none of these.

Compiled by
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