

unit of output. Factory utilities such as electricity used to run production equipment are standard manufacturing overhead items, and production-related employee benefits are also part of factory overhead when they relate to manufacturing personnel rather than direct administrative staff. AccountingCoach lists factory electricity and factory personnel costs other than direct labor as examples of manufacturing overhead.

Option B. Administrative office electricity costs and D. Administrative employee benefits are not inventory overhead. They are period costs or administrative expenses because they relate to general office operations rather than production. Inventory costs include those necessary to bring goods to a saleable condition, while administrative costs are expensed in the period incurred. Therefore, the two costs that belong in inventory overhead are the factory-related utility cost and the production-related employee benefit cost.

That makes A and C the correct answers.

NEW QUESTION # 63

Which technique describes the practice of incurring debt but fully paying the debt over time?

- A. Profit control
- **B. Liability deferral**
- C. Income smoothing
- D. Accounting management

Answer: B

Explanation:

The best answer is B. Liability deferral. Among the choices provided, this is the only option that relates to a liability-based arrangement in which an obligation is incurred and then settled over time. In accounting, debt that is taken on and repaid through scheduled installments is generally treated as a liability until it is extinguished through repayment. Repaying principal over time is commonly described in finance as amortization of debt principal, meaning the borrower fully pays the debt in installments over a period of time.

The other options do not fit this meaning. Income smoothing refers to managing the pattern of reported earnings to reduce fluctuations between periods, not simply borrowing and repaying debt. "Profit control" and "accounting management" are not standard terms for the repayment of debt over time in basic accounting frameworks. Because the question asks for the option that best matches the idea of incurring debt and then paying it off over time, Liability deferral is the most appropriate answer from the choices given, even though "debt amortization" would be the more standard term in practice.

NEW QUESTION # 64

A company's statement of cash flows includes the following cash transactions.

Sales = \$1,250,000

Inventory purchase = -\$750,000

Property and equipment purchase = -\$280,000

Interest payment on long-term debt = -\$25,000

Payment of wages = -\$315,000

Payment of rent = -\$40,000

Borrowing long-term debt = \$200,000

Payment of cash dividends = -\$15,000

Repurchase of treasury stock = -\$40,000

Total cash flows = -\$5,000

What is the total cash flow from investing activities?

- A. -\$310,000
- **B. -\$280,000**
- C. -\$55,000
- D. -\$325,000

Answer: B

Explanation:

The correct answer is B. -\$280,000. To determine cash flow from investing activities, include only cash flows related to the acquisition and disposal of long-term assets and investments. In the transactions listed, the only investing activity is:

Property and equipment purchase = -\$280,000

That makes total cash flow from investing activities -\$280,000 . OpenStax states that the investing section of the statement of cash flows relates to changes in long-term assets, and FASB's cash flow guidance classifies acquisitions of productive assets as investing cash outflows.

The other listed items belong to different sections. Sales, inventory purchases, wages, rent, and interest payments are generally operating activities under U.S. GAAP. Borrowing long-term debt, paying dividends, and repurchasing treasury stock are financing activities . Since none of those belong in investing activities, they should not be included in the investing subtotal. Therefore, the total cash flow from investing activities is simply the cash paid for property and equipment, which is -\$280,000 , making Option B the correct answer.

NEW QUESTION # 65

During the year, a company purchased goods on a credit basis for its supplies of \$750.

What would be the impact on the accounting equation and financial statement?

- A. Decrease in assets by \$750 and decrease in liability by \$750
- B. Increase in assets by \$750 and decrease in liability by \$750
- C. Decrease in assets by \$750 and increase in liability by \$750
- **D. Increase in assets by \$750 and increase in liability by \$750**

Answer: D

Explanation:

The correct answer is C. Increase in assets by \$750 and increase in liability by \$750 . When a company purchases supplies on credit, it receives an asset now and promises to pay later. The supplies increase the company's assets , and the amount owed to the seller increases liabilities , usually as accounts payable. This keeps the accounting equation balanced:

Assets = Liabilities + Equity

Here, assets rise by \$750 and liabilities also rise by \$750 , while equity is unchanged at the time of purchase.

OpenStax explains that buying items on account increases the related asset and increases accounts payable.

Option A is incorrect because liabilities do not decrease. Option B is incorrect because assets do not decrease when the company receives supplies. Option D is incorrect because neither side decreases at the moment of purchase. The expense is not recognized immediately unless the supplies are consumed; initially, the company records the asset and the obligation. This is a common transaction used to show how dual effects maintain balance in the accounting equation. Therefore, the correct impact is an increase in assets and an equal increase in liabilities , which is Option C .

NEW QUESTION # 66

What are two examples of product costs?

Choose 2 answers.

- **A. Direct labor**
- **B. Raw materials**
- C. Period expenses
- D. Selling and administrative expenses

Answer: A,B

Explanation:

The correct answers are B. Direct labor and D. Raw materials . Product costs are the costs incurred to manufacture or acquire a product that will be sold. In a manufacturing setting, product costs normally include direct materials (raw materials) , direct labor , and manufacturing overhead . Corporate Finance Institute summarizes product costs as including direct material, direct labor, and manufacturing overhead.

Option A. Selling and administrative expenses is incorrect because those are period costs , not product costs. Option C. Period expenses is also incorrect for the same reason. Period costs are expensed in the period incurred and are not attached to inventory production. Lumen Learning similarly distinguishes product costs from period costs by explaining that product costs include direct materials, direct labor, and overhead, while selling and administrative expenses are period costs.

Because the question asks for two examples of costs directly associated with making a product, the best answers are Direct labor and Raw materials . These are core manufacturing inputs and become part of inventory until the goods are sold.

NEW QUESTION # 67

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