

Managerial Accounting - Key Definitions questions with correct answers

101. **True**

The purpose of managerial accounting is preparing budget documents.

102. **True**

The transfer of indirect production costs using a cost-allocation system is called **overhead allocation**.

103. **True** **Managerial accounting differs from financial accounting?**

The accounting profession deals with financial accounting systems for both companies, including non-profit-making firms. Financial accounting is designed for external, financial statements to be used by the wider community.

104. **Managerial accounting**

How does the budget function as a control system? The budget system controls business activity. The reason is the budgeting is management's blueprint for future business.

105. **Overhead costs**

What is the difference between direct and indirect costs? Direct costs are those costs that can be traced to a specific product or service. Indirect costs are those costs that cannot be traced to a specific product or service.

106. **What does overhead cost refer to? Indirect costs that are not directly traceable to a product.**

What is the difference between direct and indirect costs? Direct costs are those costs that can be traced to a specific product or service. Indirect costs are those costs that cannot be traced to a specific product or service.

107. **Overhead costs**

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