








Quiz 1 cost

1. Indirect costs are those costs that are easily traced to unit product 
2. Capital services centers represent administrative units in which goods and equipment are produced for use within the company. 
3. Fixed costs are those that change directly with the change in the volume of activity. 
4. Cost accounting is mainly based on Preparing the financial statements. 
5. The step-down allocation method ignores the services exchanged between the productive services center. 
6. Production centers represent administrative or natural units in which all cost elements are formed and transferred to final product. 
7. Production service centers represent administrative or natural units based on serving production centers. 

8. The step-down allocation method is based on allocating the costs of each service center separately to the beneficiary production centers only. 🗨️

9. The step-down allocation method is based on arranging production service centers in descending order according to their service to other centers and their relative importance. ✓



C 20.36 EGP Per direct labor hour. D 21.180 EGP Per direct labor cost.

134- Share of the (X) center from factory rent costs:

- A 3,000 EGP. B 1,500 EGP.
C 2,400 EGP. D 4,800 EGP.

135- Share of the (Y) center from lighting expenses:

- A 100 EGP. B 2,400 EGP.
C 200 EGP. D 6,000 EGP.

136- Share of the Power center from heating costs:

- A 100 EGP. B 2,400 EGP.
C 200 EGP. D 6,00 EGP.