

Exam Name - Certified Cost Accounting Specialist (CCAS)[™]

Sample Exam

1. Which of the following is considered a variable cost?

- A. Factory rent
- B. Direct materials
- C. Supervisor salary
- D. Depreciation

Answer **B**

2. The primary purpose of standard costing is to:

- A. Increase product prices
- B. Improve budgeting accuracy
- C. Measure performance and control costs
- D. Eliminate the need for actual costing

Answer **C**

3. Which costing method assigns costs to activities before assigning them to products?

- A. Job-order costing
- B. Process costing
- C. Activity-based costing
- D. Marginal costing

Answer **C**

4. A flexible budget is most useful for:

- A. Static production plans
- B. Fixed costs
- C. Varying levels of output
- D. Predicting interest rates

Answer **C**

5. Which of the following would most likely be a fixed cost?

- A. Packaging costs
- B. Factory supervisor salary
- C. Raw materials
- D. Utility costs per machine hour

Answer **B**

6. What does the break-even point represent?

- A. Maximum profit
- B. Point where total cost equals revenue
- C. Minimum production level
- D. Target output for full efficiency

Answer **B**