

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA  
INTERMEDIATE EXAMINATION  
COSTING AND QUANTITATIVE TECHNIQUES**

**SECTION A (Attempt All Questions)**

**PART I MULTIPLE-CHOICE QUESTIONS (20 Marks)**

1. Which of the following groups of workers would be classified under indirect labour?
  - A. Machinists in an organization manufacturing clothes
  - B. Bricklayers in a house building company
  - C. Machinists in an organization moulding building blocks
  - D. Maintenance workers in a shoe and bag factory
  - E. Assembly workers in a vehicle manufacturing business.
  
2. In the short-term decision-making context, which **ONE** of the following would be a relevant cost?
  - A. The original cost of materials already in the store which will be used on the project
  - B. Depreciation of existing fixed assets
  - C. Specific development costs incurred
  - D. General expenditure already incurred
  - E. Cost of specific materials which will be purchased.
  
3. Which of the costs stated below may be described as remaining constant over a certain activity range and then increasing but remaining constant again over a revised activity range in the short term? A
  - A. fixed cost
  - B. semi fixed cost
  - C. variable cost
  - D. stepped cost
  - E. semi variable cost
  
4. Which of the following is used to establish the Economic Batch Quantity?
  - A. Re-order quantity.
  - B. Re-order level.
  - C. Cumulative production quantity.
  - D. Cumulative re-order quantity.
  - E. Cumulative stock level for production.
  
5. Which of the following is/are correct with regard to stocks?
  - (i) Stock-outs arise when too little stock is held
  - (ii) Safety stock is the level of units maintained in case there is unexpected demand.

# Pilot Question And Answers Ican Intermediate 2014

**Catherine M. Otto**



## **Pilot Question And Answers Ican Intermediate 2014:**

**Department of the Interior, Environment, and Related Agencies Appropriations for Fiscal Year 2014** United States. Congress. Senate. Committee on Appropriations. Subcommittee on Department of the Interior, Environment, and Related Agencies, 2014

**Practice of Clinical Echocardiography E-Book** Catherine M. Otto, 2016-11-09 The new edition of Practice of Clinical Echocardiography provides expert guidance on interpreting echocardiographic images and Doppler flow data Designed for those already equipped with a mastery of basic principles this definitive reference shows you how to apply these findings to your daily clinical decision making Each chapter focuses on a specific disease process with technical details of qualitative and quantitative interpretation of echocardiographic images and Doppler flow data Disease oriented chapters emphasize the role of echocardiography in clinical decision making and prediction of clinical outcomes New chapters cover emerging technologies including transcatheter procedures for structural heart disease Numerous images illustrate findings while diagrams explain pathophysiology and flow charts guide clinical practice Each chapter includes a summary box with a practical approach to echo data acquisition measurement and interpretation

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