

24 When are unit costing and job costing principles applied?

	unit costing	job costing
A	in continuous operations	in continuous operations
B	in continuous operations	for a special order
C	for a special order	in continuous operations
D	for a special order	for a special order

25 A hotel provided the following information for a 30-day period.

	rooms with two beds	rooms with one bed
number of letting bedrooms	180	60
average number of rooms occupied per day	150	50
number of guests in period	5250	
average length of stay	2 days	
payroll and cleaning costs	\$300 000	

What are the average payroll and cleaning costs per occupied bed per day?

- A** \$23.80 **B** \$28.57 **C** \$50.00 **D** \$57.14

26 Which two factors would mean fixed overheads are under-absorbed?

- 1 actual hours worked are less than budgeted hours
- 2 actual hours worked are more than budgeted hours
- 3 actual output is less than budgeted output
- 4 actual output is more than budgeted output

- A** 1 and 3 **B** 1 and 4 **C** 2 and 3 **D** 2 and 4