

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