

英国特许公认会计师学习：ACCA F2每日一练ACCA_CAT
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https://www.100test.com/kao_ti2020/540/2021_2022__E8_8B_B1_E5_9B_BD_E7_89_B9_E8_c52_540134.htm A company uses absorption costing with a predetermined hourly overhead absorption rate. The following situations arose last month: (i) Actual hours worked exceeded planned hours. (ii) Actual overhead expenditure exceeded planned expenditure. Which of the following statements is correct? A . Situation (i) would cause overheads to be over absorbed and situation (ii) would cause overheads to be under absorbed. B . Situation (i) would cause overheads to be under absorbed and situation (ii) would cause overheads to be over absorbed. C . Both situations would cause overheads to be over absorbed. D . Both situations would cause overheads to be under absorbed. 答案：A 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com