

**WGU D101 COST AND MANAGERIAL
ACCOUNTING OBJECTIVE ASSESSMENT ACTUAL
EXAM STUDY GUIDE 2025/2026 ACCURATE
QUESTIONS AND CORRECT DETAILED ANSWERS
WITH RATIONALES || 100% GUARANTEED PASS
<BRAND NEW VERSION>**

1. What is a price taker? - ANSWER ✓ A company that has to accept the price that the market sets for a good. They have no influence over setting the price.
2. What is a price maker? - ANSWER ✓ a firm possessing the power to set the price within the market. They still need to track all costs in order to make sure they are making an adequate return.
3. What is the major purpose and use of job order costing?
 - a. To create a system that tracks both manufacturing and period costs and assigns both to products
 - b. To create a system in which manufacturing costs are tracked by period instead of by products
 - c. To create a system in which manufacturing costs are accumulated by separate product orders or batches
 - d. To create a system that is exclusively used by price makers and not by price takers - ANSWER ✓ c.
4. Which statement is true?

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