

- D. An accounting degree and a rigorous professional exam and experience in financial management.

Discussion: *Individuals with any college major can become Certified Management Accountants.*

6. Guidelines for ethical behavior for management accountants require
 - A. **Management accountants maintain professional competence.**
 - B. Management accountants disclose confidential information to competitors.
 - C. Management accountants eliminate all potential limitations before communicating recommendations.
 - D. Management accountants ignore conflicts of interest.

Discussion: *Competence is one ethical value in the Institute of Management Accountants ethical standards. Management accountants maintain confidentiality unless disclosure is required by law. Full disclosure of limitations is required, but no one can eliminate all limitations on recommendations. Management accountants disclose conflicts of interest.*

7. Institute of Management Accountants supports ethical practices by
 - A. **Staffing an ethics hotline for its members**
 - B. Representing its members in legal cases
 - C. Investigating corporate ethical lapses
 - D. Requiring members to report unethical conduct to their supervisors.

Discussion: *The Institute of Management Accountants has an ethical hotline to provide an objective consultation to members.*

Chapter 2

1. The wages of factory maintenance personnel would usually be considered to be a
 - A. Direct labor cost
 - B. **Manufacturing overhead cost**
 - C. Administrative cost
 - D. Selling cost

Discussion: *Maintenance is an indirect labor cost, which is a part of manufacturing overhead.*

2. Conversion costs include
 - A. **Manufacturing overhead costs**
 - B. Direct material costs
 - C. Sales commission costs
 - D. Advertising costs

Discussion: *Conversion costs include the product costs of direct labor and manufacturing overhead.*

3. Which of the following costs is an example of a period rather than a product cost?
 - A. Depreciation on production equipment
 - B. **Salaries of salespersons**
 - C. Wages of production machine operators

Managerial Accounting 225 Final Exam Answers

Karin Nielsen-Saines



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Managerial Accounting Charles E. Davis, Elizabeth Davis, 2011-08-09 Realizing that most students in an introductory managerial accounting course are not going to major in accounting this book seeks to position managerial accounting in a broader context of business decision making Pref *Managerial Accounting for Strategic Decision Making, Preliminary Edition* Charles E. Davis, Elizabeth B. Davis, 2010-10-18 Business professionals that need to gain a stronger understanding of key accounting concepts will appreciate this book's approach It focuses on the core concepts framed within the context of one company C C Sports and its supply chain Through this example they'll learn fundamentals of how a business operates along with the type of decisions that managers must make on a daily basis Focus On mini chapters incorporate streamlined complete coverage of certain topics Reinforcing examples and exercises are also included to enable business professionals to assess their level of understanding before progressing to more advanced discussions CIMA Exam Practice Kit Management Accounting Performance Evaluation Ian Barnett, 2007 Aimed at independent students or those on tutored revision courses CIMA exam practice kits supplement the official CIMA study systems and revision cards with additional questions and material focused purely on applying what students have learned to passing the exam *Managerial Accounting* Ramji Balakrishnan, Konduru Sivaramakrishnan, Geoffrey B. Sprinkle, 2008-11-10 Most managerial accounting texts emphasize the mechanics of managerial accounting While important mechanics are not enough To solve business problems students need to understand how managerial accounting can improve decision making and when and where a particular tool or technique is appropriate Balakrishnan's *Managerial Accounting* 1st edition presents accounting information in the context of business decision making It combines the traditional topics of managerial accounting with a strategic framework that shows students how to construct decision models and measure information By linking business decisions with accounting information students will be motivated to learn and make more informed decisions Balakrishnan will appeal to courses where there is a true focus on decision making and accounting is placed within a business context *CIMA Exam Practice Kit Management Accounting Decision Management* Simon Dawkins, 2007-03-15 CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer and highlights why the alternatives are incorrect CIMA Exam Practice Kits are ideal for students studying independently or attending a tutored revision course It supplements the Official CIMA Learning Systems and CIMA Revision Cards with a wealth of additional questions and material focused purely on applying what has been learnt to passing the exam CIMA Exam Practice Kits help students prepare with confidence for exam day and to pass the new syllabus first time Helps CIMA students to prepare and pass the new syllabus first time Practice applying and displaying knowledge so CIMA examiners can award you marks Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls **Managerial Accounting, EMEA Edition** James

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Dun's Review and Modern Industry ,1962-07 Wiley CPA Exam Review 2010, Business Environment and Concepts Patrick R. Delaney,O. Ray Whittington,2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in business environment and concepts The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content

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Managerial Accounting , **Certificate in Management Accounting Review** Grant W. Newton,1984 **Weekly Compilation of Presidential Documents** ,1977 *Cost Accounting for Health Care Organizations* Steven A. Finkler,David Marc Ward,1999 This book provides a thorough coverage of the essentials of cost accounting from a health care perspective It covers all of the basic tools of cost accounting common to all industries and uses health care examples Part I provides the reader with a solid foundation in the essentials of cost accounting The chapters in this section provide an introduction to costing and cost definitions Various approaches to product costing and cost allocation are discussed Breakeven analysis is also covered as are techniques for making nonroutine decisions Part II presents a number of specific tools for improved planning and control The chapters in this section focus on forecasting and prediction of future costs budgeting flexible budgeting variance analysis and management control Part III addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making Specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation The criticisms of cost accounting and a number of suggested approaches for improvement are discussed in Part IV The chapters in this part also examine activity based costing total quality management and the future of costing Each chapter is followed by one or more articles that apply some of the material discussed in the chapter The last chapter provides a summary of the book

Cost Accounting Charles T. Horngren,John K. Harris,2003 *Managerial Accounting* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2009-10-19 Many corporate managers struggle to see the relevance of accounting

in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems

Strategy Formulation in Entrepreneurial Firms Azhdar Karami, 2016-04-01 This book is concerned with strategy formulation issues in the relatively neglected field of entrepreneurial firms It raises questions such as what is the strategic role of entrepreneurship in small businesses How does the top management in small firms perceive the processes associated with strategy formulation How are business strategies formulated and implemented in SMEs and importantly are there lessons that can be learnt by large corporations from the smaller ones Using a sample covering a wide range of entrepreneurial firms in the UK the author addresses the lack of strategic thinking in the management of small firms and provides recommendations for effective strategic management processes

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