

Practice Final Exam for AC 225 Managerial Accounting Final Exam Questions and Answers Latest Updates 2024

NOTE: These questions will give you practice on answering questions in the format of the final exam, which has 60 to 70 multiple choice questions. You should not depend on reviewing these specific questions alone to review all of the topics on the Final Exam Review also posted in D2L.

Chapter 1

1. Managerial Accounting and Financial Accounting differ in the following way:

- A. Financial Accounting emphasizes forecasts of future performance.
- B. **Financial Accounting summarizes information for the company as a whole.**
- C. Financial Accounting is private information for company managers.
- D. Financial Accounting emphasizes timeliness over precision.

Discussion: Managerial accounting emphasizes providing information about segments and products within a company, rather than the company as a whole. Financial accounting creates financial statements that must present all components under common control.

2. Common users of managerial accounting reports include the following:

- A. Operations manager and loan officer
- B. Chief financial officer and public shareholder
- C. Public shareholder and loan officer
- D. **Chief financial officer and operations manager**

Discussion: Managerial accounting is used by company insiders. Loan officers work for a bank. Shareholders are the external owners of a business.

3. The management function of controlling is carried out through the use of

- A. **A performance report that compares budgeted to actual results.**
- B. A reconciliation of the beginning and ending retained earnings balances.
- C. A schedule of cash collections and cash payments.
- D. A forecast of next period's production.

Discussion: The control function is evaluating the results of company actions. Only A involves both measuring results and comparison to determine whether the results are favorable or unfavorable.

4. Management accounting is used by

- A. Human resource employees who need to plan hiring
- B. Marketing employees who make decisions on profit achievable through an advertising campaign
- C. Accounting employees who make budget recommendations.
- D. **All of the above.**

5. The CMA certification requires

- A. A rigorous professional exam only
- B. Experience in financial management only.
- C. **A rigorous professional exam and experience in financial management only.**

Managerial Accounting Final Exam Questions And Answers

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Decoding **Managerial Accounting Final Exam Questions And Answers**: Revealing the Captivating Potential of Verbal Expression

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