Chapter 1: Managerial Accounting

1.1

Managerial accounting

- 1. is governed by generally accepted accounting principles.
- emphasizes special-purpose information.
- pertains to the entity as a whole and is highly aggregated.
- 4. is limited to cost data.

All of the following are distinguishing features of managerial accounting except

- internal users.
- independent audits.
- reports pertaining to subunits of the entity.
- 4. provision of special-purpose information.

1.2

The management of an organization performs several broad functions. They are

- planning, directing and motivating, and selling.
- planning, directing and controlling.
- planning, manufacturing, and controlling.
- 4. directing and motivating, manufacturing, and controlling

The officer responsible for all of the accounting and finance issues a company faces is the

- chief executive officer.
- chief financial officer.
- controller.
- 4. treasurer.

The management function that requires management to look ahead and establish objectives is

- controlling.
- directing.
- evaluating.
- planning.

The process of keeping the firm's activities on track is

- controlling.
- directing.
- 3. evaluating.

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Nick Best, Kaplan Higher Education

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Barnwell, 2007-08-16 The 2008 edition of CIMA's Official Learning Systems has been written in conjunction with the
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