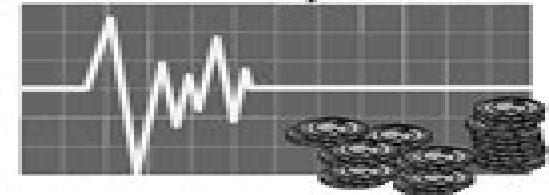


Management Accounting: Information that Creates Value

Chapter 1



QUESTIONS

- 1-1** The three broad classes of organization decision making are planning, organizing, and controlling. Planning includes strategy development (which requires information about the organization's competitive environment, including information about its target customers), production planning (which requires information about production capabilities and resources required for various products), and product planning (often based on prospective cost and revenue information). Organizing refers to activities that focus on how an organization will implement its plans by developing systems to develop, produce, and deliver the organization's goods or services. Common information requirements include prospective data on costs, efficiency, and quality associated with alternative ways to produce or provide goods or services. Controlling activities focus on assessing how well the organization is achieving its objectives. Common information requirements include costs, quality, profitability, and timeliness measures.
- 1-2** A company's operators, managers, and executives need information for their operational control and improvement activities, as well as on the performance of their individual processes, products, services, and customers. This information is important to direct managers' attention to areas where improvement is needed, to provide feedback on activities, and to monitor and evaluate the performance of operators, departments, divisions, and business units and their managers. This information should be created and produced based on the internal need for operational and strategic information.

Shareholders and external suppliers of capital are not involved in managing the business or establishing and validating the company's strategy. Therefore, they do not need the timely and disaggregate information generated for internal managerial uses. External capital suppliers will receive less timely (typically quarterly for shareholders, monthly for creditors) and more aggregate information. Also the form and accounting procedures used to prepare these

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