INFORMATION FOR TACTICAL DECISIONS

ANSWERS TO QUESTIONS

- 19.1 Tactical decisions do not usually require significant or permanent resource commitments, and can be changed or reversed if better opportunities arise. Long-term decisions tend to be more strategic in nature and involve large increases or decreases in capacity-related resources.
- 19.2 The steps in the decision-making process are as follows:
 - (a) clarify the problem
 - (b) identify the alternatives
 - (c) collect the relevant costs and benefits
 - (d) compare the relevant costs and benefits of each alternative
 - (e) select an alternative.

These steps are one model of decision making. Not all managers will follow this model; they may have another model that suits their organisation better, or may not have time to follow a process for decision making. For example, they may tackle a number of steps simultaneously rather than sequentially or they not consider the full range of alternative courses of action.

- 19.3 The management accountant's role in the decision-making process is to participate as a proactive member of the management team and, in particular, to provide information about the relevant costs and benefits of each decision alternative.
- 19.4 Quantitative information can be expressed in numerical terms. For example, in evaluating the decision to outsource IT services, the Bank of Queensland focused on quantitative information such as the number of customers, the number of branches and the growth in market share. Qualitative information cannot be expressed effectively in numerical terms. For example, in the decision to outsource IT services, the Bank of Queensland focused on important outcomes which could only be evaluated qualitatively such as retaining responsibility for IT security. (A potential breach of security is a contingency for the bank; as such its costs would be difficult to estimate in a quantitative way.)
- 19.5 The primary role of the management accountant in the decision-making process is to provide information about the relevant costs and benefits of alternatives. Management accountants should be able to quantify these costs and benefits as they have a good understanding of costs drivers and factors that influence revenues.
- 19.6 To be relevant to a decision, information must differ for the alternative courses of action being considered, relate to the future, and provide a balance between timeliness and accuracy. This information may include both quantitative and qualitative information. In addition, the information must have material impact to the decision being made. Information is said to be relevant in decision making if such information would change the future outcome of a decision. For example, opportunity costs would be relevant in evaluating alternative courses of action, while sunk costs would be deemed irrelevant.
- 19.7 Objective information need not be relevant Indeed in making decisions we need to consider future costs and benefits, which can only be estimated rather than measured objectively. For example, in deciding whether to replace a machine, the future costs of maintaining the existing machine compared to buying a new machine are relevant. Objective information is information obtained from verifiable sources and therefore is accurate. But this does not mean that this accurate information is relevant.

For example, in deciding whether to replace the machine, some managers may include the cost the original machine, which can be measured objectively. However, this information is not relevant to the decision as it is a sunk cost which does not differ between the 'maintain' or 'replace' courses of action.

19.8 Two examples of the trade-off between timeliness and accuracy include the following. First, in a make-orbuy decision we may need to estimate the likely compensation demanded by employees if we cease production of a product, even though it may not be possible to estimate this cost accurately. Second, in a special order decision we need to estimate the impact on existing customers of taking on the order at a special price, even though it may not be possible to estimate this impact accurately. In both cases, even though the information is not accurate, it is needed at the time of making the decision.

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