Solution Manual for Managerial Accounting 6th Edition by Hartgraves

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Q1-1. Financial accounting is oriented toward external users and is concerned with general-purpose financial statements. These financial accounting statements are highly aggregated, report on relatively long time periods, are oriented toward the past, and must conform to external standards. These standards emphasize the use of objective data.

Management accounting is oriented toward internal users and is concerned with special-purpose information. This information may be aggregated or disaggregated, depending on need, and the reporting period may be long or short, depending on need. The information is oriented primarily toward the future and does not need to conform to external standards. Consequently, the data may be subjective, if subjective information is relevant.

- Q1-2. Strategic cost management is a blending of three themes; cost driver analysis, strategic position analysis, and value chain analysis.
- Q1-3. An organization's mission is the basic purpose toward which its activities are directed. Organizations vary widely in their missions. A goal is a definable, measurable objective. Goals are based on an organization's mission.
- Q1-4. The three strategic positions that lead to business success are cost leadership, product or service differentiation, and focus on a market niche. Cost leadership involves controlling costs to better the competitive position of the firm. Product or service differentiation involves creating something considered unique and worth a premium price, and focusing on a market niche says that the firm can better serve a narrow strategic market than a broad one.

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