

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.**

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Management Accounting Alicia Gazely, Michael Lambert, 2006-03-10 The SAGE Course Companion on Management Accounting is an accessible introduction to the subject that will help readers extend their understanding of key concepts and enhance their thinking skills in line with course requirements It provides support on how to revise for exams how to present calculations and how to prepare for and write assessed pieces Readers are encouraged not only to think like a management accountant but also to think about the subject critically Designed to compliment existing textbooks for the course the companion provides Easy access to the key themes in Management Accounting and an over view of its business context Helpful summaries of the approach taken by the main textbooks on the course Guidance on the essential study skills required to pass the course Sample exam questions and answers with common pitfalls to avoid A tutor s eye view of what course examiners are looking for A road map for the book to help readers quickly find the information they need The SAGE Course Companion on Management Accounting is much more than a revision guide for undergraduates it is an essential tool that will help readers take their course understanding to new levels and achieve success in their undergraduate course

ACCA Approved - F2 Management Accounting (September 2017 to August 2018 exams) Becker Professional Education, 2017-04-15 ACCA Approved and valid for exams from 01 Sept 2017 up to 31 August 2018 Becker s F2 Management Accounting Study Text has been approved and quality assured by the ACCA s examining team

Management Accounting Change Danture Wickramasinghe, Chandana Alawattage, 2012-08-21 Written by two experienced lecturers this is the first student centered textbook to bridge the technical and theoretical aspects of management accounting change Packed full of pedagogical features including mini cases learning outcomes key terms article summaries key concept boxes real world cases chapter summaries and further reading suggestions and resources it is clear and accessibly written covering all the major emerging topics in management accounting theory Discussing technical developments in management accounting from conventional cost accounting to contemporary strategic management accounting and beyond in four parts it shows how conventional cost accounting techniques and management control models evolved in line with the development of mass production and bureaucracy explores how recent developments such as customer and strategic orientations in business flexible manufacturing post bureaucracy network and virtual organizational

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