

# Download File PDF Management Accounting Performance Management May 2002 Exam Questions Answers

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- 9) The major reporting standard for management accounts is \_\_\_\_\_.
- A. generally accepted accounting principlesB. relevance to decisionsC. the Standards of Ethical Conduct for Practitioners of Management Accounting and Financial Management
- D. the Sarbanes Oxley Act of 2002
- 10) The primary purpose of the statement of cash flows is to \_\_\_\_\_.
- A. facilitate banking relationshipsB. provide information about the cash receipts and cash payments during a period
- C. provide information about the investing and financing activities during a period
- D. prove that revenues exceed expenses if there is a net income
- 11) Managed accounting \_\_\_\_\_.
- A. places emphasis on special purpose informationB. pertains to the entity as a whole and is highly aggregatedC. is concerned with costing productsD. is governed by generally accepted accounting principles
- 12) A well-designed activity-based costing system starts with \_\_\_\_\_.
- A. analyzing the activities performed to manufacture a productB. assigning manufacturing overhead costs for each activity to cost pools
- C. identifying the activity cost poolsD. computing the activity-based overhead rate
- 13) Balance sheet accounts are considered to be \_\_\_\_\_.
- A. nominal accountsB. capital accountsC. temporary stockholder' accountsD. permanent accounts
- 14) As Plant Controller, you are trying to determine which costs over which you have the most control on a day-to-day basis. Your goal is to achieve better profitability. The Plant Operations Manager suggests that overhead in the easiest areas to directly reduce costs. Which of the following items would be classified as manufacturing overhead?
- A. Cost of landscaping the corporate officesB. The western division's vice president's salaryC. General corporate liability insuranceD. Factory janitor
- 15) There are two types of markets in which firms face some competition yet are still able to have some control over the prices of their products. The names given to these market structures are \_\_\_\_\_.
- A. perfect competition and monopolistic competitionB. duopoly and imperfect competitionC. duopoly and oligopolyD. monopolistic competition and oligopoly
- 16) Lekeisha's income exceeds her expenditures. Lekeisha is a \_\_\_\_\_.
- A. borrower who demands money from the financial systemB. borrower who supplies money to the financial systemC. saver who supplies money to the financial systemD. saver who demands money from the financial system
- 17) A tax on an imported good is called a \_\_\_\_\_.

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