

CHAPTER 1

Multiple Choice

1. Which of the following is false?
 - a. Cost accounting measures and reports short-term, long-term financial, and nonfinancial information.
 - b. Cost management provides information that helps increase value for customers.
 - c. All strategies should be evaluated regarding the resources and capabilities of the company.
 - d. A good cost accounting system is narrowly focused on a continuous reduction of costs.
2. Which of the following statements is correct?
 - a. The best-designed strategies are valuable whether or not they are effectively implemented.
 - b. To take advantage of changing market opportunities, the annual budget should be strictly enforced.
 - c. Linking rewards to performance is a major deterrent to good management performance.
 - d. An important strategic decision is making the correct investments in productive assets.
3. All of the following statements are true except:
 - a. A budget is a tool used to plan and express strategy.
 - b. Financial accounting reports financial and nonfinancial information that helps managers implement company strategies.
 - c. Feedback links planning and control.
 - d. Control includes deciding what feedback to provide that will help with future decision making.
4. All of the following statements are false except:
 - a. Attention-directing activities should focus on cost-reduction opportunities, and not on value-adding opportunities.
 - b. For strategic decisions, scorekeeping is the most prominent role played by management accounting.
 - c. A budget may be used as a planning tool, but not as a control tool.
 - d. Management accountants often are simultaneously doing problem-solving, scorekeeping, and attention-directing activities.
5. Management accounting

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Modules, 2005

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