

Chapter 1: Managerial Accounting

1.1

Managerial accounting

1. is governed by generally accepted accounting principles.
2. emphasizes special-purpose information.
3. pertains to the entity as a whole and is highly aggregated.
4. is limited to cost data.

All of the following are distinguishing features of managerial accounting except

1. internal users.
2. independent audits.
3. reports pertaining to subunits of the entity.
4. provision of special-purpose information.

1.2

The management of an organization performs several broad functions. They are

1. planning, directing and motivating, and selling.
2. planning, directing and controlling.
3. planning, manufacturing, and controlling.
4. directing and motivating, manufacturing, and controlling

The officer responsible for all of the accounting and finance issues a company faces is the

1. chief executive officer.
2. chief financial officer.
3. controller.
4. treasurer.

The management function that requires management to look ahead and establish objectives is

1. controlling.
2. directing.
3. evaluating.
4. planning.

The process of keeping the firm's activities on track is

1. controlling.
2. directing.
3. evaluating.

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Roger H. Hermanson



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