Chapter 1

1. The managerial activity of monitoring a plan's implementation and taking corrective action as needed is referred to as decision making.

a. True

b. False

ANSWER: False

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Decision Analysis

KEYWORDS: Bloom's: Remembering

NOTES: 1 min.

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QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJT-GA4U-1CUR-GIOU-NQDR-8RSS-RAUG-8YSS-KCUN-GOSU-1P3O-CESU-GCTT-CA3D-1CUR-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

2. Managerial accounting information is *not* important for not-for-profit organizations.

a. True

b. False

ANSWER: False

RATIONALE: Managerial accounting information is important for all types of organizations.

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding
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3. Management accounting information is only used by manufacturing organizations.

a. True
b. False

ANSWER: False
POINTS: 1
DIFFICULTY: Easy
QUESTION TYPE: True / False
HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications
KEYWORDS: Bloom's: Understanding
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4. The process of choosing among competing alternatives is decision making.

a. True
b. False

ANSWER: True
POINTS: 1
DIFFICULTY: Easy
QUESTION TYPE: True / False
HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Decision Analysis
KEYWORDS: Bloom's: Remembering
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5. Managerial Accounting is designed primarily for internal users.

a. True
b. False

ANSWER: True
POINTS: 1
DIFFICULTY: Easy
QUESTION TYPE: True / False
HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications
KEYWORDS: Bloom's: Understanding
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6. Managerial accounting has its emphasis on the future.

a. True

b. False

ANSWER: True
POINTS: 1
DIFFICULTY: Easy
QUESTION TYPE: True / False
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-2 - LO: 01-02
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Measurement - AICPA: FN-Measurement

United States - AK - IMA: Budget Preparation
KEYWORDS: Bloom's: Understanding
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7. Financial accounting is governed by GAAP.

a. True
b. False

ANSWER: True
POINTS: 1
DIFFICULTY: Easy
QUESTION TYPE: True / False
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-2 - LO: 01-02

NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-02-GAAP
United States - AK - AICPA: FN-Measurement - AICPA: FN-Measurement

United States - AK - IMA: FSA
KEYWORDS: Bloom's: Remembering
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LOBAL ID: GCAU-ECUN-GJDI-GWN8-EPRW-EMJ3-CC3D-GCDN-CJTD-OCJU-GWSS-CCMN-CRSU-ECTA-GOSS-CPTO-GRSS-C3BW-GOAD-C3TZ-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

8. The value chain is the set of activities required to design, develop, produce, market, and deliver products and service to customers.

a.	True
b.	False

ANSWER: True

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Strategic Planning

KEYWORDS: Bloom's: Remembering

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9. Time is *not* a crucial element in all phases of the value chain.

a.	True
b.	False

ANSWER: False

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Decision Modeling

United States - AK - IMA: Strategic Planning

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

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10. Activity-based costing is a *less* detailed approach to determining the cost of goods and services than traditional cost accounting.

a. True

b. False

ANSWER: False

RATIONALE: ABC costing is a *more* detailed approach to determining the cost of goods and services.

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-27 - Managerial Accounting Features/Costs
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Cost Management

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

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11. Excellent customer service is an example of a value-added activity.

a. True

b. False

ANSWER: True

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-27 - Managerial Accounting Features/Costs
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Cost Management

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

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QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJA-CA4U-QA3S-CE5U-O3UR-CESU-CQJA-CESU-OCUR-GOSU-RA3O-CESU-OAUG-GJTD-CCJ1-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

12. A cost accountant would normally occupy a staff position within an organization.

a. True

b. False

ANSWER: True

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-4 - LO: 01-04

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

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QUESTION ID: JFND-GO3A-EFDD-OTNF

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMF-GYAU-E3DG-CWAU-KQJI-GHSS-RPTI-8RSS-E3TA-GOSS-GPTO-GESS-GCJU-GPUD-Q3UB-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

13. Positions that have direct responsibility for the basic objectives of an organization are referred to as line positions.

a. True

b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-4 - LO: 01-04
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology United States - AK - AICPA: BB-Resource Management United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Remembering
NOTES:	1 min.
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QUESTION GLOBAL ID:	GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJ3-CT1U-CA3W-CCHU-1QJT-CWSU-QAMB-CESU-KPMR-GOSU-N3BS-8RSU-YPUB-GE4D-RCTS-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

14. Virtually all managerial accounting practices were developed to assist managers in maximizing profits.

a. True

b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-5 - LO: 01-05
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-26 - Management Functions United States - AK - AICPA: BB-Critical Thinking United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Understanding

NOTES: 1 min.

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15. The belief that each member of a group bears *no* responsibility for the well-being of other members is a common principle underlying all ethical systems.

a. True

b. False

ANSWER: False

RATIONALE: The belief that each member of a group bears *some* responsibility for the well-being of other members is a common principle underlying all ethical systems.

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-5 - LO: 01-05

NATIONAL STANDARDS: United States - BUSPROG: Ethics

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

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16. The four emphasized areas of the CMA examination reflect the needs of managerial accounting and highlights that managerial accounting has more of an interdisciplinary flavor than other areas of accounting.

a. True

b. False

ANSWER: True

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-6 - LO: 01-06

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-27 - Managerial Accounting Features/Costs
United States - AK - AICPA: BB-Critical Thinking
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

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17. The purpose of the Certificate in Public Accounting is to provide minimal professional qualification for external auditors.

a. True
b. False

ANSWER: True

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-6 - LO: 01-06

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-01-Purpose
United States - AK - AICPA: BB-Critical Thinking
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

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GOSU-OC3A-CESU-QC3Z-GE3D-YAUN-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

18. The detailed formulation of action to achieve a particular end is the management activity called_____________.

ANSWER:	planning.
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	Completion
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-1 - LO: 01-01
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
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KEYWORDS:	Bloom's: Remembering
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19. _____________________________ is the provision of accounting information for a company's internal users.

ANSWER:	Managerial accounting
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	Completion
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-1 - LO: 01-01
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology United States - AK - AICPA: FN-Reporting United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Understanding
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20. The process of choosing among competing alternatives is called ________________________.

ANSWER: decision making

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Decision Analysis

KEYWORDS: Bloom's: Remembering

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QUESTION ID: JFND-GO3A-EFDD-OTBS

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJI-CEAU-1AUG-8BOU-YPTI-8YSU-KAJZ-8YSU-E3JT-GOSU-YCDB-8RSS-G3TS-CITU-K3UF-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

21. The managerial activity of monitoring a plan’s implementation and taking corrective action as needed is referred to as ______________.

ANSWER: controlling

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Performance Measurement

KEYWORDS: Bloom's: Remembering

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

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QUESTION ID: JFND-GO3A-EFDD-OTBI

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJW-C31S-CCDB-GEHS-NCBW-CCSU-1ATT-CRSU-O3DN-GOSU-EQJO-COSS-EQBO-CTOU-1A3I-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

22. The managerial accounting system produces information for __________ users.

ANSWER: internal

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-2 - LO: 01-02

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

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QUESTION ID: JFND-GO3A-EFDD-OTBW

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJU-C3TU-1C5F-GHAD-1CTS-COSU-OPDR-8YSU-N3DN-GOSS-C3UN-GOSU-KQJZ-8RHD-O3MF-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

23. ____________________ is primarily concerned with producing information for external users.

ANSWER: Financial accounting

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-2 - LO: 01-02

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-01-Purpose
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM
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QUESTION ID: JFND-GO3A-EFDD-OC1N
QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJW-C3OU-CC5G-CW5S-NPBZ-GYSU-OC3A-8RSU-KQMN-GOSS-NQBW-GWSU-RP3W-GB1S-NAJW-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

24. Managerial accounting strongly emphasizes providing information about _________________.
ANSWER: future events
POINTS: 1
DIFFICULTY: Moderate
QUESTION TYPE: Completion
HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-2 - LO: 01-02
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications
KEYWORDS: Bloom's: Understanding
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM
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QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJO-8F1D-NC33-CR4U-Q3B3-CWSU-NPTT-8YSU-Q3BW-GOSU-G3UD-GASU-RAMN-CT1U-NCBU-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

25. The _____________________ is the set of activities required to design, develop, produce, market and deliver products and services as well as provide support services to customers.
ANSWER: value chain
POINTS: 1
DIFFICULTY: Moderate
QUESTION TYPE: Completion
HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03
NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Strategic Planning

KEYWORDS: Bloom's: Remembering

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

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QUESTION ID: JFND-GO3A-EFDD-OCT3

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMG-CP1G-CPBO-GA4S-EC5R-COSS-CP33-CRSU-RCMG-GOSS-KAJW-CESU-YP3I-GTTU-E3UN-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

26. __________________________ organizes costs according to the value chain and collects both financial and nonfinancial information.

ANSWER: Lean accounting

POINTS: 1

DIFFICULTY: Moderate

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Strategic Planning

KEYWORDS: Bloom's: Remembering

NOTES: 1 min.

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QUESTION ID: JFND-GO3A-EFDD-OCTA

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJ1-GBTS-KAJA-CO5U-NQDR-GESU-GC5D-8YSU-EC31-GOSU-YCDN-GWSS-R3UG-CTOS-GAJI-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

27. ____ is a management philosophy in which manufacturers strive to create an environment that will enable workers to manufacture perfect (zero-defect) products.

ANSWER: Total quality management

POINTS: 1

DIFFICULTY: Moderate

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES:	ACCT.MOWE.18.1-3 - LO: 01-03
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology United States - AK - AICPA: BB-Resource Management United States - AK - IMA: Strategic Planning
KEYWORDS:	Bloom's: Remembering
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
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28. ______________________________ is the continual search for ways to increase the overall efficiency and productivity of activities by reducing waste, increasing quality and managing costs.

ANSWER:	Continuous improvement
POINTS:	1
DIFFICULTY:	Moderate
QUESTION TYPE:	Completion
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-3 - LO: 01-03
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology United States - AK - AICPA: BB-Resource Management United States - AK - IMA: Strategic Planning
KEYWORDS:	Bloom's: Remembering
NOTES:	1 min.
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29. _________ is a crucial element in all phases of the value chain.

ANSWER:	Time
POINTS:	1

DIFFICULTY: Easy
QUESTION TYPE: Completion
HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Strategic Planning
KEYWORDS: Bloom's: Understanding
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM
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QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJS-CW3D-GQBZ-8YHU-KA33-CCSU-C3MR-8YSS-C3MG-GOSU-RQJS-8YSU-ECJA-GA4U-EA3U-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

30. The________________supervises all accounting functions and reports directly to the general manager and chief operating officer (COO).
ANSWER: controller
POINTS: 1
DIFFICULTY: Easy
QUESTION TYPE: Completion
HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-4 - LO: 01-04
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications
KEYWORDS: Bloom's: Remembering
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM
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QUESTION ID: JFND-GO3A-EFDD-OC1D
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31. Positions that are supportive in nature and have only indirect responsibility for an organization's basic objectives are called ________________________.

ANSWER: staff positions

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-4 - LO: 01-04

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Remembering

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

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QUESTION ID: JFND-GO3A-EFDD-OCTU

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJ3-GO5S-GCJ3-8F1U-E3MD-8RSS-CCUD-8RSU-ECMG-GOSU-N3JO-GYSU-13TS-CTTD-Q3MN-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

32. The ____________________ is responsible for the finance function.

ANSWER: treasurer

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-4 - LO: 01-04

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Remembering

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

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QUESTION ID:	JFND-GO3A-EFDD-OCT1
QUESTION GLOBAL ID:	GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJA-GPUG-GCJU-G7OU-GPTI-GYSU-NPJZ-CESS-EAJT-GOSS-R3DD-CASU-RPTT-GAAU-1PUG-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

33. In June 2002, Congress passed the___________________________________ in response to financial scandals such as Enron.

ANSWER:	Sarbanes-Oxley Act (SOX)
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	Completion
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-5 - LO: 01-05
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-26 - Management Functions United States - AK - AICPA: BB-Legal United States - AK - IMA: FSA
KEYWORDS:	Bloom's: Remembering
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
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QUESTION ID:	JFND-GO3A-EFDD-OCTT
QUESTION GLOBAL ID:	GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJW-CA3D-G3JT-GE5D-C3MB-CWSU-YQMB-8RSS-EP31-GOSS-KCBW-CESS-R3DD-GRHS-RCTW-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

34. ________________________ involves choosing actions that are right, proper, and just.

ANSWER:	Ethical behavior
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	Completion
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-5 - LO: 01-05
NATIONAL STANDARDS:	United States - BUSPROG: Ethics
STATE STANDARDS:	United States - AK - ACBSP: APC-26 - Management Functions United States - AK - AICPA: BB-Resource Management United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Remembering
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM

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QUESTION ID: JFND-GO3A-EFDD-OCTO

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMB-GOAG-R3BS-CRHS-CQBS-COSS-NATS-CESU-EAJS-GOSS-CPMB-8RSS-RA5D-CC4G-ECMD-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

35. To promote ethical behavior by managers and employees, organizations commonly establish a__________________________.

ANSWER: code of conduct

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-5 - LO: 01-05

NATIONAL STANDARDS: United States - BUSPROG: Ethics

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

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QUESTION ID: JFND-GO3A-EFDD-OCTZ

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJT-CA4D-CQMG-8BTD-QPUR-GYSU-CPB3-8RSS-KPB3-GOSS-NPUB-GCSS-RP33-G7UG-RAUR-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

36. Only a __________________________ is permitted to serve as an external auditor.

ANSWER: Certified Public Accountant (CPA)

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Completion

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-6 - LO: 01-06

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-01-Purpose
United States - AK - AICPA: BB-Critical Thinking

	United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Remembering
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
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QUESTION ID:	JFND-GO3A-EFDD-OCTS
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37. A ___________________________ has passed a comprehensive examination designed to ensure technical competence and has two years of experience.

ANSWER:	Certified Internal Auditor CIA
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	Completion
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-6 - LO: 01-06
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-01-Purpose United States - AK - AICPA: BB-Critical Thinking United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Remembering
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
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QUESTION ID:	JFND-GO3A-EFDD-OCTI
QUESTION GLOBAL ID:	GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJU-GE4S-KPT3-G71S-CQJO-CESU-NCMG-CRSS-GPTA-GOSS-GQDG-CWSU-EQDG-GA5D-CATA-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

38. Which of the following is *not* an objective of managerial accounting?

a. To produce information for external users, including investors, creditors, customers, suppliers, and government agencies

b. To provide information for planning an organization’s action

c. To provide information for evaluating and continuously improving an organization’s actions

d. To provide information for effective decision making by the management of a company

ANSWER:	a
POINTS:	1

DIFFICULTY: Moderate
QUESTION TYPE: Multiple Choice
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications
KEYWORDS: Bloom's: Understanding
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM
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QUESTION ID: JFND-GO3A-EFDD-OCTW
QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJI-GW5U-KPUR-GHAG-KCDN-CRSU-YAJZ-8YSU-OC5F-GOSU-QA3I-CCSS-RATO-CA5S-GC3U-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

39. Which of the following is an example of the management activity referred to as planning?
   a. Developing a strategy for disposing of hazardous waste
   b. Tracking the cost of employee absence
   c. Ensuring that the most competent candidates are recruited by a company
   d. All of these are correct.

ANSWER: a
POINTS: 1
DIFFICULTY: Moderate
QUESTION TYPE: Multiple Choice
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Critical Thinking
United States - AK - IMA: Business Applications
KEYWORDS: Bloom's: Applying
NOTES: 1 min.
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QUESTION ID: JFND-GO3A-EFDD-OC4N

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJ1-8FOS-GPTA-GY3S-CCBW-CRSU-OATU-CESS-CPMB-GOSU-CPB3-GOSS-ECMG-GYHS-EAJU-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

40. The detailed formulation of action to achieve a particular end is the management activity called:

a. planning.
b. controlling.
c. decision making.
d. all of these are correct.

ANSWER: a

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Decision Analysis

KEYWORDS: Bloom's: Applying

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 9/23/2016 11:59 PM

QUESTION ID: JFND-GO3A-EFDD-OC4B

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMR-GAAD-KCTA-GTOS-RP3T-CESU-GA31-8RSU-QPMF-GOSS-ECUN-CRSS-CPTA-CWHG-CQDN-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

41. Investigating production variances and adjusting the production process is an example of

a. planning.
b. controlling.
c. decision making.
d. all of these.

ANSWER: b

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES:	ACCT.MOWE.18.1-1 - LO: 01-01
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-26 - Management Functions United States - AK - AICPA: FN-Decision Modeling United States - AK - IMA: Decision Analysis
KEYWORDS:	Bloom's: Applying
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
DATE MODIFIED:	9/20/2016 10:37 AM
QUESTION ID:	JFND-GO3A-EFDD-OC33
QUESTION GLOBAL ID:	GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJ1-CITD-Q3B3-CWHG-KP3S-8YSS-RC5B-8RSU-QA3I-GOSU-YPT3-CESS-KPBZ-GR3G-GC5N-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

42. The primary objective of managerial accounting is:

a. to produce information for external users, including investors, creditors, customers, suppliers, and government agencies.

b. to produce financial information that must comply with various accounting standards.

c. to provide management with financial and nonfinancial information useful in planning, controlling, and decision making.

d. to provide the Internal Revenue Service with financial and nonfinancial information about the taxable income of an organization.

ANSWER:	c
POINTS:	1
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-2 - LO: 01-02
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology United States - AK - AICPA: FN-Reporting United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Understanding
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
DATE MODIFIED:	10/19/2016 1:50 AM
QUESTION ID:	JFND-GO3A-EFDD-OC3A
QUESTION GLOBAL ID:	GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMG-GA3D-G3T3-GWHU-NCBT-GYSU-EPUR-8RSU-OC5F-

GOSS-EP5F-COSU-CQBU-GY3U-NAJ3-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

43. Which of the following is true of managerial accounting?
    a. Managerial accounting is the provision of accounting information for a company's external users.
    b. Managerial accounting aims at providing information for controlling the organization's actions.
    c. Managerial accounting provides historical information.
    d. Managerial accounting is subject to rules for external financial reporting.

ANSWER:	b
POINTS:	1
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-2 - LO: 01-02
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology United States - AK - AICPA: FN-Reporting United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Understanding
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
DATE MODIFIED:	9/24/2016 12:09 AM
QUESTION ID:	JFND-GO3A-EFDD-OC4G
QUESTION GLOBAL ID:	GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMG-GWAS-NPB1-8YAS-CC31-GESU-OQJS-CESS-RCBA-GOSU-NC5D-GCSS-GCMB-CE5S-RQMD-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

44. Managerial accounting reports are prepared:
    a. to provide creditors with information useful in making credit decisions.
    b. to meet the needs of decision makers within the firm.
    c. to present historical information.
    d. all of these are correct.

ANSWER:	b
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-2 - LO: 01-02
NATIONAL STAN	United States - BUSPROG: Analytic

DARDS:

STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 9/24/2016 12:15 AM

QUESTION ID: JFND-GO3A-EFDD-OC4F

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJA-CFTD-ECUB-CT1S-RPMF-8YSU-RAUD-CESU-QAT3-GOSU-O3JI-CESU-QA3O-G3UD-RAJA-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

45. Which of the following statements is true of financial accounting?
   a. Financial accounting is directed toward external users.
   b. Financial accounting is subject to externally imposed rules.
   c. Financial accounting is able to provide audited, objective financial information.
   d. All of these are correct.

ANSWER: d

POINTS: 1

DIFFICULTY: Easy

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-2 - LO: 01-02

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-01-Purpose
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 9/24/2016 12:18 AM

QUESTION ID: JFND-GO3A-EFDD-OC4R

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMN-C3TU-O3MG-GC3S-GQBU-CASU-RA5D-CRSS-RQDN-GOSS-C3JS-GASU-CQJZ-GTOS-CCTO-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

46. Which of the following would *not* be an example of a value-added activity?
   a. timely delivery of products
   b. offering the customer a variety of products
   c. storage of finished products
   d. excellent customer service

ANSWER: c

POINTS: 1
DIFFICULTY: Moderate
QUESTION TYPE: Multiple Choice
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Strategic Planning
KEYWORDS: Bloom's: Understanding
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM
DATE MODIFIED: 9/20/2016 10:37 AM
QUESTION ID: JFND-GO3A-EFDD-OC4D
QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMB-GBOU-NA33-CPUG-GA31-8RSS-NATI-CRSS-KCDN-GOSS-NCTU-CCSU-1CUN-G3UG-EQBO-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

47. Which of the following is true of total quality management?

a. It is a management philosophy in which manufacturers strive to create an environment that will enable workers to manufacture zero-defect products.
b. It has replaced the acceptable quality attitudes of the past.
c. It emphasizes the elimination of waste.
d. All of these are correct.

ANSWER: d
POINTS: 1
DIFFICULTY: Moderate
QUESTION TYPE: Multiple Choice
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Strategic Planning
KEYWORDS: Bloom's: Understanding
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 10/19/2016 1:51 AM

QUESTION ID: JFND-GO3A-EFDD-OC3U

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMB-GRHU-OA5F-CCHU-O3DG-CASU-G3BW-CRSU-CCMB-GOSU-EPUG-CRSS-NPUD-CE5G-RQMF-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

48. Activity-based costing
   a. strives to create an environment that will enable workers to manufacture zero-defect products.
   b. is the process of choosing among competing alternatives.
   c. was established in response to financial scandals.
   d. encourages process-value analysis.

ANSWER: d

POINTS: 1

DIFFICULTY: Moderate

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-27 - Managerial Accounting Features/Costs
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Strategic Planning

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 9/20/2016 10:37 AM

QUESTION ID: JFND-GO3A-EFDD-OC31

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMN-CF1S-CPT1-GPTU-CAUD-GOSU-RA3Z-CESU-QAUG-GOSU-OQJZ-GYSS-NP5D-CPUG-R3DB-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

49. Which of the following members of an organization would normally hold a line position?
   a. A staff accountant
   b. A purchasing manager
   c. A general manager
   d. A cost accountant

ANSWER: c

POINTS: 1

DIFFICULTY: Moderate

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-4 - LO: 01-04

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 9/29/2016 9:30 AM

QUESTION ID: JFND-GO3A-EFDD-OC3T

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJW-8F1G-CQDF-CC5D-CATA-CASU-QQB1-CRSU-OP3O-GOSS-EAMF-GCSS-RAJA-CA3D-RATI-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

50. Which of the following members of an organization would normally hold a staff position?

a. An assembly worker
b. An accounting manager
c. A customer service executive
d. All of these

ANSWER: d

POINTS: 1

DIFFICULTY: Moderate

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-4 - LO: 01-04

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 9/30/2016 4:12 AM

QUESTION ID: JFND-GO3A-EFDD-OC3O

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJA-CJOU-RQMF-GWHD-OP3Z-CASS-GA5N-CESS-RP33-

GOSU-CP5D-GASS-NPJW-GO3G-NAJO-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

51. Which of the following would occupy a line position in a hospital?

a. manager of the cafeteria
b. hospital administrator
c. chief of surgery
d. none of these

ANSWER:	c
POINTS:	1
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-4 - LO: 01-04
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-26 - Management Functions United States - AK - AICPA: BB-Resource Management United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Understanding
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
DATE MODIFIED:	9/20/2016 10:37 AM
QUESTION ID:	JFND-GO3A-EFDD-OC3Z
QUESTION GLOBAL ID:	GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMB-C3OS-N3JZ-CI1D-NCJ3-GCSU-QCUG-CRSS-CCJZ-GOSU-ECBZ-GWSU-RATS-CE5D-GAJI-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

52. The controller of an organization participates in

a. planning.
b. controlling.
c. decision making.
d. all of these are correct

ANSWER:	d
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-4 - LO: 01-04
NATIONAL STAN	United States - BUSPROG: Analytic

DARDS:

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

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QUESTION ID: JFND-GO3A-EFDD-OC3S

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJA-8Y5D-GPDN-CT1G-CQJZ-GCSU-QPTS-8RSU-YQMB-GOSS-R3BA-CESS-KPJZ-GEAG-GPT1-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

53. Which of the following is true of profit maximization?

a. Profit maximization is achieved by considering the financial measures focused on only efficiency.
b. Profit maximization is an objective of financial accounting but not managerial accounting.
c. Profit maximization should be achieved through legal and ethical means.
d. Profit maximization results in maximum cost to and maximum production by a company.

ANSWER: c

POINTS: 1

DIFFICULTY: Moderate

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-5 - LO: 01-05

NATIONAL STANDARDS: United States - BUSPROG: Ethics

STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Resource Management
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 10/25/2016 5:49 PM

QUESTION ID: JFND-GO3A-EFDD-OC3I

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJU-CFTD-EQDG-GYHU-RCBU-CASS-GQJO-8RSU-OQB1-GOSU-RPTW-GESU-1PBU-8F1G-GC33-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

54. The standards of ethical conduct for managerial accountants include:

a. caring for others, intuition, and respect for others.
b. pursuit of excellence, credibility, and immediacy.

c. confidentiality, confidence, integrity, and observance.
d. competence, confidentiality, integrity, and credibility.

ANSWER:	d
POINTS:	1
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-5 - LO: 01-05
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-26 - Management Functions United States - AK - AICPA: BB-Resource Management United States - AK - IMA: Business Applications
KEYWORDS:	Bloom's: Remembering
NOTES:	1 min.
DATE CREATED:	9/20/2016 10:37 AM
DATE MODIFIED:	9/30/2016 4:14 AM
QUESTION ID:	JFND-GO3A-EFDD-OC3W
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55. Which of the following areas is *not* emphasized by the Certified Management Accountant (CMA) examination?
a. External auditing and business law
b. Management reporting, analysis, and behavioral issues
c. Decision analysis and information systems
d. Economics, finance, and management

ANSWER:	a
POINTS:	1
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	ACCT.MOWE.18.1-6 - LO: 01-06
NATIONAL STANDARDS:	United States - BUSPROG: Analytic
STATE STANDARDS:	United States - AK - ACBSP: APC-27 - Managerial Accounting Features/Costs United States - AK - AICPA: BB-Critical Thinking United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM
DATE MODIFIED: 9/29/2016 9:37 AM
QUESTION ID: JFND-GO3A-EFDD-OCNN
QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJ1-GR5G-RAT1-GTOS-NQMR-8RSS-CCMD-8RSS-CQDD-GOSU-OATZ-GASU-NPMR-GWHU-GATI-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

56. Accountants that have a Certificate in Public Accounting (CPA):
   a. are the only accountants permitted to serve as external auditors.
   b. must pass a national examination and be licensed by the state in which they practice.
   c. may be held responsible to provide assurance concerning the reliability of a firm's financial statements.
   d. all of these statements are true.

ANSWER: d
POINTS: 1
DIFFICULTY: Easy
QUESTION TYPE: Multiple Choice
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-6 - LO: 01-06
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-01-Purpose
United States - AK - AICPA: BB-Critical Thinking
United States - AK - IMA: Reporting
KEYWORDS: Bloom's: Remembering
NOTES: 1 min.
DATE CREATED: 9/20/2016 10:37 AM
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QUESTION ID: JFND-GO3A-EFDD-OCNB
QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMB-CC5D-QPB1-G31S-RAJT-CCSU-KCJT-8YSU-YAMN-GOSS-CCT1-GOSU-RCBU-GOHU-NCJT-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

57. Persons in the United States who provide assurance service are designated as
   a. Certified Public Accountants.
   b. Certified Financial Accountants.
   c. Chartered Accountants.
   d. Certified Management Accountants.

ANSWER: a
POINTS: 1
DIFFICULTY: Easy
QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-6 - LO: 01-06

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-01-Purpose
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Reporting

KEYWORDS: Bloom's: Remembering

NOTES: 1 min.

DATE CREATED: 9/20/2016 10:37 AM

DATE MODIFIED: 9/20/2016 10:37 AM

QUESTION ID: JFND-GO3A-EFDD-OCB3

QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMN-CR3D-QPDB-CE3G-G3J3-GWSS-CCBU-8RSS-G3DN-GOSU-GPMG-CCSU-RPTU-CC5G-NPTZ-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

58. Discuss in detail the three uses of managerial accounting information.

ANSWER: The three uses of managerial accounting information are planning, controlling and decision making. Planning is the detailed formulation of action to achieve a particular end in the management activity. Planning requires setting objectives and identifying methods to achieve those objectives. The managerial activity of monitoring a plan's implementation and taking corrective action as needed is referred to as controlling. Control is usually achieved by comparing actual performance with expected performance. This information can be used to evaluate or to correct the steps being taken to implement a plan. The final use of managerial accounting information is decision making. This managerial function is intertwined with planning and control in that a manager cannot successfully plan or control the organization's actions without making decisions regarding competing alternatives.

POINTS: 1

DIFFICULTY: Moderate

QUESTION TYPE: Subjective Short Answer

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-1 - LO: 01-01

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Decision Analysis

KEYWORDS: Bloom's: Understanding

NOTES: 10 min.

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QUESTION ID: JFND-GO3A-EFDD-OCNG

QUESTION G GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-

LOBAL ID: GCAU-ECUN-GJDI-GWN8-EPRW-EMJU-G7UD-QP5D-GC4D-EAJU-COSU-C3J1-CRSS-RAJA-GOSU-EA5D-GOSS-NCBI-GB1G-N3T1-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

59. Describe the major differences between managerial accounting and financial accounting.

ANSWER: Managerial accounting:

- Internally focused
- No mandatory rules
- Financial and nonfinancial information; subjective information possible
- Emphasis on the future
- Internal evaluation and decisions based on very detailed information
- Broad, multidisciplinary

Financial accounting:

- Externally focused
- Must follow externally imposed rules
- Objective financial information
- Historical orientation
- Information about the firm as a whole
- More self-contained

POINTS: 1

DIFFICULTY: Moderate

QUESTION TYPE: Subjective Short Answer

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-2 - LO: 01-02

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-01-Purpose
United States - AK - ACBSP: APC-25 - Managerial Characteristics/Terminology
United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Industry
United States - AK - AICPA: FN-Decision Modeling
United States - AK - AICPA: FN-Reporting
United States - AK - IMA: Business Applications

KEYWORDS: Bloom's: Understanding

NOTES: 5 min.

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QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMR-8FTG-R3DD-CR3U-YCBI-CASU-N3BW-CRSS-RC5N-GOSU-O3DB-GYSU-RCTZ-GE4D-QPUR-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

60. Briefly describe activity-based costing (ABC), value chain, lean accounting and enterprise risk management (ERM).

ANSWER: ABC—is a more detailed approach, than traditional cost accounting, to determining the cost of goods and services. It improves costing accuracy by emphasizing the cost of the many activities or tasks that must be done to produce a product or offer a service. The objective is to find ways to perform necessary activities more efficiently and to eliminate those that do not create customer value.

Value chain—is the set of activities required to design, develop, produce, market or deliver products and services as well as provide support services to customers. A managerial accounting system should track information about a wide variety of activities that span the value chain.

Lean Accounting—organizes costs according to the value chain and collects both financial and nonfinancial information. The objective is to provide information to managers that supports their waste reduction efforts and to provide financial statements that better reflect overall performance, using both financial and nonfinancial information.

ERM—managerial accountants help carry out the company's ERM approach. ERM is a formal way for managerial accountants to identify and respond to the most important threats and business opportunities facing the organization.

POINTS: 1

DIFFICULTY: Challenging

QUESTION TYPE: Subjective Short Answer

HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-3 - LO: 01-03

NATIONAL STANDARDS: United States - BUSPROG: Analytic

STATE STANDARDS: United States - AK - ACBSP: APC-27 - Managerial Accounting Features/Costs
United States - AK - AICPA: BB-Industry
United States - AK - AICPA: FN-Decision Modeling
United States - AK - AICPA: FN-Measurement - AICPA: FN-Measurement

United States - AK - AICPA: FN-Risk Analysis
United States - AK - IMA: Cost Management
United States - AK - IMA: Decision Analysis

KEYWORDS: Bloom's: Understanding

NOTES: 15 min.

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61. The Institute of Management Accountants (IMA) established ethical standards for accountants known as the Statement of Ethical Professional Practice. Briefly describe the four standards.

ANSWER:
1. Competence—maintain an appropriate level of professional expertise by continually developing knowledge and skills; perform professional duties in accordance with relevant laws, regulations, and technical standards; provide decision support information and recommendations that are accurate, clear, concise and timely; recognize and communicate professional limitations or other constraints that would preclude responsible judgment or successful performance of an activity.
2. Confidentiality—keep information confidential except when disclosure is authorized or legally required; inform all relevant parties regarding appropriate use of confidential information; monitor subordinates' activities to ensure compliance; refrain from using confidential information for unethical or illegal advantage.
3. Integrity—mitigate actual conflicts of interest, regularly communicate with business associates to avoid apparent conflicts of interest; advise all parties of any potential conflicts; refrain from engaging in any conduct that would prejudice carrying out duties ethically; abstain from engaging in or supporting any activity that might discredit the profession.
4. Credibility—communicate information fairly and objectively; disclose all relevant information that could reasonably be expected to influence an intended user's understanding of the reports, analyses or recommendations; disclose delays or deficiencies in information, timeliness, processing, or internal controls in conformance with organization policy and/or applicable law.

POINTS: 1
DIFFICULTY: Challenging
QUESTION TYPE: Subjective Short Answer
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-5 - LO: 01-05
NATIONAL STANDARDS: United States - BUSPROG: Ethics
STATE STANDARDS: United States - AK - ACBSP: APC-26 - Management Functions
United States - AK - AICPA: BB-Industry
United States - AK - AICPA: FN-Decision Modeling
United States - AK - IMA: Business Applications
KEYWORDS: Bloom's: Understanding
NOTES: 15 min.
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QUESTION ID: JFND-GO3A-EFDD-OCNF
QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMMF-GC4S-GP3A-8R3G-C3MD-GHSS-NPBO-8YSU-1PTT-GOSU-CCT1-GESS-C3J3-GE5U-G3TI-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

62. Describe the provisions of the Sarbanes-Oxley Act of 2002.

ANSWER: Congress passed the Sarbanes-Oxley Act (SOX) in an attempt to limit securities frauds and accounting misconduct scandals like those associated with Enron, WorldCom, Adelphia and HealthSouth. SOX led to increased attention on corporate ethics. While successful on many fronts, SOX has not prevented all subsequent frauds.

POINTS: 1

DIFFICULTY: Moderate
QUESTION TYPE: Subjective Short Answer
HAS VARIABLES: False

LEARNING OBJECTIVES: ACCT.MOWE.18.1-5 - LO: 01-05
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-10-Internal Control
United States - AK - AICPA: BB-Legal
United States - AK - AICPA: FN-Research
United States - AK - IMA: FSA
KEYWORDS: Bloom's: Understanding
NOTES: 5 min.
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QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJO-CE3S-EPDF-CC4D-OPDF-GASU-N3JW-8RSU-QCMF-GOSU-K3UR-GRSU-EAUR-COAD-1AUB-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE

63. List the different types of certifications that can be obtained by an accountant.
ANSWER: Certified Management Accountant (CMA)
Certified Public Accountant (CPA)
Certified Internal Auditor (CIA)
POINTS: 1
DIFFICULTY: Moderate
QUESTION TYPE: Subjective Short Answer
HAS VARIABLES: False
LEARNING OBJECTIVES: ACCT.MOWE.18.1-6 - LO: 01-06
NATIONAL STANDARDS: United States - BUSPROG: Analytic
STATE STANDARDS: United States - AK - ACBSP: APC-01-Purpose
United States - AK - AICPA: BB-Industry
United States - AK - IMA: Business Applications
KEYWORDS: Bloom's: Remembering
NOTES: 2 min.
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QUESTION GLOBAL ID: GCID-E7BW-1TBP-CPUD-GQBZ-CRHS-G3BA-CI1N-4PUF-CAH1-4CTW-CR4N-4PUB-CIO1-4CBW-GCAU-ECUN-GJDI-GWN8-EPRW-EMJZ-GBOU-NAMF-8RHU-QCBT-CRSU-Y3UB-8YSU-NP3I-GOSU-KAMF-8RSU-E3BZ-GEAU-NP5G-E7JI-YT4D-JFNN-4OTI-GO4W-NQNBEE