
Horngrens Cost Accounting A Managerial Emphasis 8th Canadian Edition Datar Test Bank

***Cost Accounting: A Managerial Emphasis - Cdn. Ed., 8e (Horngren)* Chapter 1 The Accountant's Vital Role in Decision Making**

Explain how management accounting data are essential to the process of rational operating and strategic decision making.

Management accounting is guided by generally accepted accounting principles.

Answer: FALSE

Diff: 1 Type: TF

CPA Competencies: Chapter 1 -

Evaluates management information requirements,

Evaluates the types of information systems used and the role they play in an organization,

3.1.4 Identifies ethical and privacy issues related to information technology

Skill: Remembering

Objective: LO 1-1

Managerial accounting and cost accounting both measure and report financial and non-financial information relating to the cost of acquiring or utilizing resources.

Answer: TRUE

Diff: 1 Type: TF

CPA Competencies: Chapter 1 -

Evaluates management information requirements,

Evaluates the types of information systems used and the role they play in an organization,

3.1.4 Identifies ethical and privacy issues related to information technology

Skill: Remembering

Objective: LO 1-1

Cost accounting provides information for both management and financial accounting.

Answer: TRUE

Diff: 1 Type: TF

CPA Competencies: Chapter 1 -

Evaluates management information requirements,

Evaluates the types of information systems used and the role they play in an organization,

3.1.4 Identifies ethical and privacy issues related to information technology

Skill: Remembering

Objective: LO 1-1

Management accountants are required to follow the generally accepted accounting principles that are used for external financial reporting when preparing reports for internal users.

Answer: FALSE

Diff: 2 Type: TF

CPA Competencies: Chapter 1 -

Evaluates management information requirements,

Evaluates the types of information systems used and the role they play in an organization,

3.1.4 Identifies ethical and privacy issues related to information technology

Skill: Remembering

Objective: LO 1-1

Answer Guide Cost Accounting Managerial Emphasis

K Morrison



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