

"Management Accounting" simulation question 1

1. Multiple choice questions (Among the alternative answers for each of the following questions, there is only one correct answer that meets the meaning of the question, and multiple choices, wrong choices, and no choices are not scored. There are 10 sub-questions in this question, each sub-question is 2 points, a total of 20 points).

1. The services of the management program focus on ().

- A. Shareholders
- B. External groups
- C. Creditors
- D. Internal management of the company

2. In the modern company accounting system, management is also called ().

- A. Accounting for bad debts
- B. External Accounting
- C. Operational accounting for calculating live accounts
- D. Responsible Accounting

3. It is known that the operating profit of a company calculated by the variable cost method in 2023 is 13,500 yuan, assuming that the sales volume in 2023 is the same as in 2023, the unit price and cost level of the product are unchanged, but the output has increased. Operating profit calculated using the variable cost method for the year ().

- A. Must be greater than 13500 yuan
- B. Must be equal to 13500 yuan
- C. Must be less than 13500 yuan
- D. Maybe equal to 13500 yuan

4. Among the following factors, the change of which can lead to a decrease in the Poly point is ().

- A. Improve profit for purpose
- B. Reduce unit variable costs
- C. Reduce unit price
- D. Increase fixed costs

5. A company only produces one product, the unit price is 5 yuan, the sales volume is 100 pieces, and the variable cost rate of 30% is the contribution margin ().

- A 150
- B 250
- C 350
- D 450

6. In the historical data analysis method, the "high and low" used in the high and low point method refers to ().

- A. Highest or lowest cost

Answer Guide To The Management Accounting Simulation

Keith Ward



Answer Guide To The Management Accounting Simulation:

Strategic Management Accounting Keith Ward, 2012-08-21 Challenging and provocative book Shows how management accounting techniques can be integrated into the strategic decision making process Extensive use of practical examples from a variety of contexts An introduction to business strategy for management accountants financial accountants or managers with an accounting orientation The book places management accounting clearly within the context of strategic management of the business Offers qualified accountants a sound introduction to strategic management and with practical examples and mini cases provided throughout this book is comprehensive yet concise Keith Ward addresses strategic management accounting as a continuous process of analysis planning and control Management accounting is about supplying the right information to the right people at the right time and this can only be expressed in the context of the business strategy and strategic plan The implementation of appropriate management accounting systems to complement different strategies is discussed in detail Applications and examples include multinational organizations non profit organizations and varying organizational structures Finally the author covers methods of using management accounting for strategic advantage

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all the information candidates need to master in order to pass the new computerized Uniform CPA Examination

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