

Managerial Accounting Test 1 || Questions & Answers (Graded A+)

Which of the following management responsibilities often involves BUDGETS?

- a. controlling
- b. directing
- c. planning
- d. none of the above - ANSWER - c. planning

Managerial accounting differs from financial accounting in that managerial accounting...

- a. emphasizes data relevance over data objectivity.
- b. is used primarily by external decision makers.
- c. is required by Generally Accepted Accounting Principles (GAAP).
- d. tends to report on the company as a whole rather than segments of the company. - ANSWER - a. emphasizes data relevance over data objectivity.

Which of the following corporate positions is responsible for raising capital and investing funds?

- a. treasurer
- b. chief operating officer (COO)
- c. internal audit
- d. controller - ANSWER - a. treasurer

Of the following skills, which are needed by today's management accountants?

- a. knowledge of both financial and managerial accounting
- b. oral and written communication skills
- c. knowledge of how a business functions
- d. all of the above - ANSWER - d. all of the above

Managers' three primary responsibilities are planning, directing, and controlling.

- a. true
- b. false - ANSWER - a. true

Management accounting is geared toward external stakeholders, such as investors and creditors.

- a. true
- b. false - ANSWER - b. false

Management accountants often work in cross-functional teams throughout the organization.

- a. true
- b. false - ANSWER - a. true

The internal audit function reports to the audit committee of the board of directors.

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J Elliott



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