

# Managerial Accounting Exam 1 Review

## Queries and Answers

Cash Inflows ✓ Activities which increase cash

Cash Outflows ✓ Activities which decrease cash

Operating Activities ✓ Is the result of everything you do in the Day to Day Operations, includes current assets and liabilities

Investing Activities ✓ Is the buying and selling of long term assets and short term investments; Equipment, building, and property; long term assets and liabilities

Financing Activities ✓ Is anything that affects the liability side of the balance sheet; How you get capital; long term and short term borrowing, payment of dividends and the buying and selling of the company stock

Ending Cash Balance - Beginning Cash Balance ✓ Change in Cash Flow = What formula?

Financial Accounting ✓ Concerned with reporting financial information to external parties, such as stockholders, creditors, and regulators.

Managerial Accounting ✓ Concerned with providing information to managers for use within the organization.

Budget ✓ A detailed plan for the future that is usually expressed in formal quantitative terms.

Performance report ✓ Compares budgeted data to actual data in an effort to identify and learn from excellent performance and to identify and eliminate sources of unsatisfactory performance.

Strategy ✓ A "game plan" that enables a company to attract customers by distinguishing itself from competitors

Business Process ✓ A series of steps that are followed in order to carry out some task in a business.

Value Chain ✓ Consists of the major business functions that add value to a company's products and services

# Managerial Accounting Exam Answers

**Clifford Lane**



## **Managerial Accounting Exam Answers:**

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