

# TEST BANK Management Accounting 7/E Atkinson

## Chapter 1

### How Management Accounting Information Supports Decision Making

#### Learning Objectives—Coverage by question type

<b>LO1</b> – Understand the major differences between financial and management accounting.	<u>True / False</u>	<u>Multiple Choice</u>	<u>Exercises, Problems &amp; Short Answer</u>
	1-8	1-23	1, 2
<b>LO2</b> – Appreciate the historical evolution of management accounting to its present set of practices.	<u>True / False</u>	<u>Multiple Choice</u>	<u>Exercises, Problems &amp; Short Answer</u>
	9, 10	24	3
<b>LO3</b> – Explain why management accounting uses nonfinancial as well as financial measures.	<u>True / False</u>	<u>Multiple Choice</u>	<u>Exercises, Problems &amp; Short Answer</u>
	11	25-29	4-6
<b>LO4</b> – Explain the role for the balanced scorecard in measuring a company's intangible assets and capabilities.	<u>True / False</u>	<u>Multiple Choice</u>	<u>Exercises, Problems &amp; Short Answer</u>
	12-16	30-38	7, 8
<b>LO5</b> – Be sensitive to the behavioral consequences that result from the introduction of new measurement and management systems.	<u>True / False</u>	<u>Multiple Choice</u>	<u>Exercises, Problems &amp; Short Answer</u>
	17-19	39-44	9

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