

- D. An accounting degree and a rigorous professional exam and experience in financial management.

Discussion: Individuals with any college major can become Certified Management Accountants.

- 6. Guidelines for ethical behavior for management accountants require
 - A. **Management accountants maintain professional competence.**
 - B. Management accountants disclose confidential information to competitors.
 - C. Management accountants eliminate all potential limitations before communicating recommendations.
 - D. Management accountants ignore conflicts of interest.

Discussion: Competence is one ethical value in the Institute of Management Accountants ethical standards. Management accountants maintain confidentiality unless disclosure is required by law. Full disclosure of limitations is required, but no one can eliminate all limitations on recommendations. Management accountants disclose conflicts of interest.

- 7. Institute of Management Accountants supports ethical practices by
 - A. **Staffing an ethics hotline for its members**
 - B. Representing its members in legal cases
 - C. Investigating corporate ethical lapses
 - D. Requiring members to report unethical conduct to their supervisors.

Discussion: The Institute of Management Accountants has an ethical hotline to provide an objective consultation to members.

Chapter 2

- 1. The wages of factory maintenance personnel would usually be considered to be a
 - A. Direct labor cost
 - B. **Manufacturing overhead cost**
 - C. Administrative cost
 - D. Selling cost

Discussion: Maintenance is an indirect labor cost, which is a part of manufacturing overhead.

- 2. Conversion costs include
 - A. **Manufacturing overhead costs**
 - B. Direct material costs
 - C. Sales commission costs
 - D. Advertising costs

Discussion: Conversion costs include the product costs of direct labor and manufacturing overhead.

- 3. Which of the following costs is an example of a period rather than a product cost?
 - A. Depreciation on production equipment
 - B. **Salaries of salespersons**
 - C. Wages of production machine operators

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Managerial Accounting for Strategic Decision Making, Preliminary Edition Charles E. Davis, Elizabeth B. Davis, 2010-10-18 Business professionals that need to gain a stronger understanding of key accounting concepts will appreciate this book's approach. It focuses on the core concepts framed within the context of one company, C C Sports and its supply chain. Through this example, they'll learn fundamentals of how a business operates along with the type of decisions that managers must make on a daily basis. Focus On mini chapters incorporate streamlined complete coverage of certain topics. Reinforcing examples and exercises are also included to enable business professionals to assess their level of understanding before progressing to more advanced discussions.

Managerial Accounting Charles E. Davis, Elizabeth B. Davis, 2011-08-09 Realizing that most students in an introductory managerial accounting course are not going to major in accounting, this book seeks to position managerial accounting in a broader context of business decision making.

Managerial Accounting Ramji Balakrishnan, Konduru Sivaramakrishnan, Geoffrey B. Sprinkle, 2008-11-10 Most managerial accounting texts emphasize the mechanics of managerial accounting. While important mechanics are not enough, to solve business problems, students need to understand how managerial accounting can improve decision making and when and where a particular tool or technique is appropriate. Balakrishnan's *Managerial Accounting* 1st edition presents accounting information in the context of business decision making. It combines the traditional topics of managerial accounting with a strategic framework that shows students how to construct decision models and measure information. By linking business decisions with accounting information, students will be motivated to learn and make more informed decisions. Balakrishnan will appeal to courses where there is a true focus on decision making and accounting is placed within a business context.

Introduction to Managerial Accounting Peter C. Brewer, Ray H. Garrison, Eric W. Noreen, 2006 *Introduction to Managerial Accounting* 3e by Brewer, Garrison, Noreen is based on the market leading text *Managerial Accounting* by Garrison, Noreen and Brewer. However, this is not simply a briefer book with chapters removed. BGN has been rethought and retooled to meet the needs of the market. BGN 3e is a more accessible yet thoroughly student friendly text that satisfies the basic needs of the managerial accounting student without unnecessary depth on advanced topics associated with the follow up course cost accounting. Cost management Faculty and students alike will find this new edition has retained the hallmark features of the Garrison brand author written supplements excellent readability terrific examples and balanced end of chapter material.

Managerial Accounting Don Ricketts, Jack C. Gray, 1991 A text on managerial accounting which covers the fundamental procedures and also emphasizes the uses of accounting information in decision making. This second edition features contemporary topics and additional examples, exercises and problems. Ancillary package available upon adoption.

Cost Accounting Wayne J. Morse, Harold P. Roth, 1986 Instructor's manual, Study guide, Imogene A. Posey, *Resources in Education*, 1984

Using Management Accounting Information Steven J. Adams, 2000 Adams is a decision oriented

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web pattern matching classifying organic molecules background you have previously learned about the four classes of large biological molecules lipids nucleic acids proteins and carbohydrates in this activity you will work with a group to identify the major classes of organic molecules and distinguish the features of each class of molecules

