#### Horngrens Cost Accounting A Managerial Emphasis 8th Canadian Edition Datar Test Bank

#### Cost Accounting: A Managerial Emphasis - Cdn. Ed., 8e (Horngren) Chapter 1 The Accountant's Vital Role in Decision Making

Explain how management accounting data are essential to the process of rational operating and strategic decision making.

Management accounting is guided by generally accepted accounting principles.

Answer: FALSE Daff: 1 Type: TF CPA Competencies: Chapter 1 -

Evaluates management information requirements,

Evaluates the types of information systems used and the role they play in an organization,

3.1.4 Identifies ethical and privacy issues related to information technology

Skill: Remembering Objectives LO 1-1

Managerial accounting and cost accounting both measure and report financial and non-financial information relating to the cost of acquiring or utilizing resources.

Answer: TRUE

Date 1. Type: TF CPA Competencies: Chapter 1 -

Evaluates management information requirements,

Evaluates the types of information systems used and the role they play in an organization,

3.1.4 Identifies ethical and privacy issues related to information technology

Skill: Remembering

Objectives: LO 1-1.

Cost accounting provides information for both management and financial accounting.

Answer: TRUE

Date 1 Type: TF

CPA Competencies: Chapter 1 -

Evaluates management information requirements,

Evaluates the types of information systems used and the role they play in an organization,

3.1.4 Identifies ethical and privacy issues related to information technology.

Skill: Remembering,

Objective: LO 1-1.

Management accountants are required to follow the generally accepted accounting principles that are used for external financial reporting when preparing reports for internal users.

Answer: FALSE

Death 2 Targett TF

CPA Competencies: Chapter 1 -

Evaluates management information requirements,

Evaluates the types of information systems used and the role they play in an organization.

3.1.4 Identifies ethical and privacy issues related to information technology

Skill: Remembering

Objective: LO 1-1

# **Answer Guide Cost Accounting Managerial Emphasis**

**Camilla Rothe** 

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