

# 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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