



Strategic Management Accounting – Module 1 Quiz

Here are some easy questions just to test you have understood the main points within this module.

Questions

Question 1

Which one of the following statements about the difference between financial reporting and management accounting is correct?

- A Management accounting information is consolidated and is produced after the event.
- B Management accounting does not have direct guidance in the form of a conceptual framework and standards.
- C Financial reporting is about the future, is produced when needed and is made up of both financial and non-financial information.
- D Financial reporting information includes information on benchmarking, performance measurement and actual compared to plan.

Question 2

Which one of the following correctly represents the external user groups and the decisions supported by accounting information?

- | | <i>External user groups</i> | <i>Decisions supported by accounting information</i> |
|---|-----------------------------|--|
| A | Lenders | Are there warranties and after sales support? |
| B | Suppliers | Whether there are going to be repeat orders and payment of any purchases made on credit? |
| C | Customers | Observing the organisation to determine if conciliation and arbitration is required. |
| D | Government /interest groups | Is the organisation able to pay the interest and repay the amount that it borrowed? |

Question 3

Which one of the following is *not* stated as a key challenge facing management accountants?

- A Managing resources.
- B Promoting innovation.
- C Ensuring information is secure and controlled while promoting and developing e-business.
- D Effectively using technology and enabling others.

Strategic Management Accounting Module 2 Quiz

Michael Rajnik



Strategic Management Accounting Module 2 Quiz:

FINANCIAL IT DESIGN FOR STRATEGIC MANAGEMENT TOMOHISA FUJII, 2014-03-01 financial it design

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