

## Managerial Accounting Exam I Study Guide

There are 30 multiple choice questions, each worth 3<sup>1/3</sup> points. Some require calculations. Bubble sheets will be used, so you will need an #2 lead pencil to report your name, student ID, and answer choices on the examination form.

You should be prepared to demonstrate knowledge and understanding in the following areas:

1. Differences between managerial and financial accounting.
2. Ratio calculations and interpretations in the areas of profitability, utilization (efficiency), leverage, liquidity, and stockholders.
3. Common size analysis (vertical analysis)
4. Percentage change analysis (horizontal analysis)
5. Understand ROI and the relationship of ROA to ROE
6. Understand how fixed costs, variable costs, and mixed costs behave within a relevant range, both in total dollars and in cost per unit
7. Be able to separate the FC and VC from a mixed cost
8. Be able to differentiate between product and period costs
9. Define prime and conversion costs
10. Understand the textbook definition of value chain
11. Understand why management accounting is important to managers
12. Be able to compute a BE point and understand how to use this concept in the decision-making process, in terms of both units and \$ sales
13. Understand Degree of Operating Leverage and be able to use and interpret DOL in an applied setting
14. Be able to compute and interpret the P/E ratio
15. Calculate total cost using high/low method

# Managerial Accounting Atkinson Study Guide

**Helen Atkinson, Tracy Jones**



## **Managerial Accounting Atkinson Study Guide:**

Study Guide [to Accompany] Management Accounting, 3rd Ed. [by] Atkinson [and Others] Ella Mae Matsumura, 2001

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for a general update of the content and a change in the structure of the original text and some of the comments received by the external reviewers **CIMA Official Learning System Management Accounting Business Strategy** Neil

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evident But the implications for the field are far wider Aspects of trust organizational power cultural shifts strategization convergence of product and information elements and newly perceived contingencies between information dimensions and contextual factors are altering management accounting systems structures thinking and practices This book explores these and other issues along different planes of reference The first part of the book consists of chapters that discuss accounting and management control systems and wider structural shifts connected with the advent of digital technologies In the second section the contributors analyse organizationally focused shifts occurring concomitantly alongside digital transformations in the economy The final part of the book comprises chapters that consider avenues of accounting transformation that may be pursued in specific contexts both in terms of practice and as concepts that afford insights into possible management accounting futures Broadly the fourteen chapters of this book bring together practical commentaries conceptual frameworks and theoretical argumentation and explore wider narratives regarding the interface between management accounting and the digital economy Management Accounting in the Digital Economy will be of interest to scholars advanced students and practitioners concerned with the management accounting and control implications of the growing ubiquity of digital technologies across organizational spaces and economic platforms

**Advanced Management Accounting (Text, Problems & Cases)** Jawahar Lal, This revised edition of ADVANCED MANAGEMENT ACCOUNTING provides a comprehensive and updated coverage of important topics current trends latest ideas and researches in management accounting Expanding on its theoretical base the book provides practical exposition to help students strengthen conceptual understanding and develop problem solving skills to succeed in the classroom and beyond Pedagogically enriched with new features and an impressive layout this new edition is an essential text for students of M Com MBA CA ICWA CS CFA and other professional courses

**The Routledge Companion to Cost Management** Falconer Mitchell, Hanne Nørreklit, Morten Jakobsen, 2013-08-22 Over the last two decades cost management has been an area of dynamic change and development This is evident in the extensive inventory of new high profile techniques that have emerged With cost management now firmly established as a distinct sub discipline within management accounting The Routledge Companion to Cost Management is a timely reference volume covering both practical developments and research in this area Topics covered include Cost control issues Cost analysis and decision making Cost management systems Environmental cost management With chapters from an international team of contributors this prestigious companion will prove an indispensable addition to any library with aspirations of keeping up to date with the world of accounting

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