14) Budgeting includes only the financial aspects of the plan and NOT any nonfinancial aspects such as the number of physical units manufactured or the hours that the direct laborers are expected to work.

Answer: FALSE Explanation: Budgeting includes both financial and nonfinancial aspects of the plan. Diff: 2
Objective: 1
AACSB: Analytical thinking

15) Operating plans are generally expressed through long-run budgets.
Answer: FALSE
Explanation: Operating plans are generally expressed through short-run budgets.
Strategic plans are expressed through long-run budgets.
Diff: 1
Objective: 1
AACSB: Analytical thinking

16) A budget is a communication aid, informing staff of expectations and providing information that is essential to coordinating what needs to be done to implement the proposed plan. Answer: TRUE Diff: 1 Objective: 1 AACSB: Analytical thinking

Charles St. Albert San Co.

17) Budgets are sometimes called targets or commitments by some companies and as such are "set in stone" to provide effective benchmarks for management.

Answer: FALSE Explanation: Budgets are guides for companies to follow but should not be "set in stone".

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