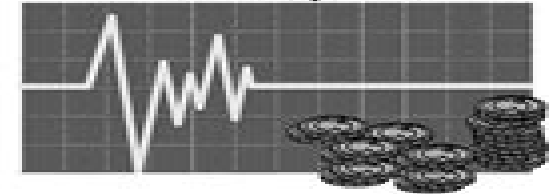


Chapter 1

How Management Accounting Information Supports Decision Making



QUESTIONS

- 1-1** Management accounting is a discipline that designs planning and performance measurement systems, using financial and nonfinancial information, to help an organization develop and implement its strategy. The information must be relevant and helpful, and customized to serve multiple purposes, such as making decisions, allocating resources, and monitoring, evaluating, and rewarding performance. Information for the “plan” and “do” steps of the PDCA cycle includes prospective data on costs, profits, efficiency, and quality associated with alternative ways to produce or provide goods or services. Information for the “check” and “act” steps includes assessments of how well the organization is achieving its objectives. Common information requirements include measures of cost, quality, profitability, and timeliness.
- 1-2** A company’s operators, managers, and executives need information for their operational control and improvement activities, as well as on the performance of their individual processes, products, services, and customers. This information is important to direct managers’ attention to areas where improvement is needed, to provide feedback on activities, and to monitor and evaluate the performance of operators, departments, divisions, and business units and their managers. This information should be created and produced based on the internal need for operational and strategic information.

Shareholders and external suppliers of capital are not involved in managing the business or establishing and validating the company’s strategy. Therefore, they do not need the timely and disaggregate information generated for internal managerial uses. External capital suppliers will receive less timely (typically quarterly for shareholders, monthly for creditors) and more aggregate information. Also the form and accounting procedures used to prepare these external reports are constrained by regulation—such as by the country’s standard setting authorities and governmental regulatory agencies. This information may

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