

- D. An accounting degree and a rigorous professional exam and experience in financial management.

Discussion: Individuals with any college major can become Certified Management Accountants.

- 6. Guidelines for ethical behavior for management accountants require
 - A. **Management accountants maintain professional competence.**
 - B. Management accountants disclose confidential information to competitors.
 - C. Management accountants eliminate all potential limitations before communicating recommendations.
 - D. Management accountants ignore conflicts of interest.

Discussion: Competence is one ethical value in the Institute of Management Accountants ethical standards. Management accountants maintain confidentiality unless disclosure is required by law. Full disclosure of limitations is required, but no one can eliminate all limitations on recommendations. Management accountants disclose conflicts of interest.

- 7. Institute of Management Accountants supports ethical practices by
 - A. **Staffing an ethics hotline for its members**
 - B. Representing its members in legal cases
 - C. Investigating corporate ethical lapses
 - D. Requiring members to report unethical conduct to their supervisors.

Discussion: The Institute of Management Accountants has an ethical hotline to provide an objective consultation to members.

Chapter 2

- 1. The wages of factory maintenance personnel would usually be considered to be a
 - A. Direct labor cost
 - B. **Manufacturing overhead cost**
 - C. Administrative cost
 - D. Selling cost

Discussion: Maintenance is an indirect labor cost, which is a part of manufacturing overhead.

- 2. Conversion costs include
 - A. **Manufacturing overhead costs**
 - B. Direct material costs
 - C. Sales commission costs
 - D. Advertising costs

Discussion: Conversion costs include the product costs of direct labor and manufacturing overhead.

- 3. Which of the following costs is an example of a period rather than a product cost?
 - A. Depreciation on production equipment
 - B. **Salaries of salespersons**
 - C. Wages of production machine operators

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Minjie Lin

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