

- 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

# Managerial Accounting 225 Final Exam Answers

**Clem Wetzell Collins**

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Managerial Accounting Don Ricketts, Jack C. Gray, 1991 A text on managerial accounting which covers the fundamental procedures and also emphasizes the uses of accounting information in decision making. This second edition features contemporary topics and additional examples, exercises and problems. Ancillary package available upon adoption.

Managerial Accounting, EMEA Edition James Jiambalvo, 2019-10-15 To be a successful manager you need to understand how foundational managerial accounting concepts apply to the business world. Managerial Accounting 7th edition helps students make direct connections between the classroom and the boardroom by presenting robust cases and managers' comments on real company issues. Known for its You Get What You Measure framework, this edition presents an updated focus on building students' decision making and critical thinking skills through incremental analysis and data analytics coverage. Appropriate for both introductory and MBA Managerial Accounting courses, Managerial Accounting 7th edition helps prepare students for their role as future leaders.

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