

Managerial Accounting Exam 1 Review

Queries and Answers

Cash Inflows Activities which increase cash

Cash Outflows Activities which decrease cash

Operating Activities Is the result of everything you do in the Day to Day Operations, includes current assets and liabilities

Investing Activities Is the buying and selling of long term assets and short term investments; Equipment, building, and property; long term assets and liabilities

Financing Activities Is anything that affects the liability side of the balance sheet; How you get capital; long term and short term borrowing, payment of dividends and the buying and selling of the company stock

Ending Cash Balance - Beginning Cash Balance Change in Cash Flow = What formula?

Financial Accounting Concerned with reporting financial information to external parties, such as stockholders, creditors, and regulators.

Managerial Accounting Concerned with providing information to managers for use within the organization.

Budget A detailed plan for the future that is usually expressed in formal quantitative terms.

Performance report Compares budgeted data to actual data in an effort to identify and learn from excellent performance and to identify and eliminate sources of unsatisfactory performance.

Strategy A "game plan" that enables a company to attract customers by distinguishing itself from competitors

Business Process A series of steps that are followed in order to carry out some task in a business.

Value Chain Consists of the major business functions that add value to a company's products and services

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IM Harris



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