

Cost Accounting Study Guide

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Terms in this set (19)

<p>The position titles responsible for cost management?</p>	<p>Controller, who manages the cost accountants. The controller reports to the CFO who reports to the CEO</p>
<p>What is the IMA's definition of management accounting?</p>	<p>management accounting is a profession that involves partnering in management decisions making, devising plans and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy.</p>
<p>What are the main focuses of cost management information?</p>	<ul style="list-style-type: none">-Strategic Management- Planning and decision making- Preparation of Financial Statements- Performance MGMT/ Operational control
<p>How has the focus of cost management changed?</p>	<ul style="list-style-type: none">- economic recession- global competition-technical innovation- change in business procedure
<p>Professional certificates relevant to cost management?</p>	<ul style="list-style-type: none">-Certificate in Management Accounting (CMA)- Certified Public Accounting (CPA)

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KJ Lindholm-Leary



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