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QUESTION 2

CONTINUED (c) The accounting rate of return ignores the time value of money, and cannot be compared with the cost of capital. The method does produce a percentage, which is easily understandable.

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Labour Efficiency
Variance, If actual rate
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Standard rate is Rs.3/-
per unit and standard
hours are 15,000 and
Actual hours are 13,
500. Correct Answer
Rs.4500/- (Favorable)

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Choice Identify the letter of the choice that best completes the statement or answers the question. 1. Which phrase best describes the current role of the managerial accountant? a. Managerial accountants prepare the financial statements for an organization.

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Classification of Data:

The recorded data is arranged in a manner so as to group the transactions of similar nature at one place so that full information of these items may be collected under different heads. This is done in the book called 'Ledger'. For example, we may

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3 It establishes a system of control 4 It is a starting point for strategic planning A 1 and 4 only B 1 and 3 only C 2 and 3 only D 2 and 4 only 10 The following statements relate to the participation of junior management in setting budgets: 1. It speeds

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up the setting of budgets 2. It increases the motivation of junior managers 3.

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December 18 2016

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accounting is a new
integrated part of the
economic knowledge
where the main goal is
the informative and
analytical support of
the managers of the
economic organizations
to make the effective
management decisions
on the rational use of
all ...

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Rockness Joanne W.
Rockness Charles L.
Earney William J.
Mayew Case 2 China
Huaneng Group
Thomas W. Lin Kenneth
A. Merchant Case 3
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