# MANAGEMENT, THE CONTROLLER, AND COST ACCOUNTING

#### MULTIPLE CHOICE

8	15.	An organizational concept that groups business functions around resources, processes, and human interrelations is the:			
		A.	resources function	orn.	
		B.	functional-teams	work conc	ept -
		C.	processes function	OM.	
		D.	line-staff concep	rt.	
		E.	matching concep	rt.	
E	2.	The measurement of performance and the control of costs is aided the most by:			
		A.	organizational ch	narts	
		В.	continuous super	vision	
		C.	preparation for t	he future	<u> </u>
		D.	planning		
		E.	budgets and stan	sdands	
A	34	All of the following are abbreviations for systems or processes that represent changes in			
		manufacturing technology, except:			
		A.	CMA	120000000000	
		8.	JIT		
		C.	CIM		
		D.	CAD		
		E.	FMS		
D	4.	The process of providing individuals with the authority to carry out their assigned			
		resp	onsibilities is refer	red to as:	
		Au	control circuit		
		8.	objective setting		
		C.	accountability		
		D.	delegation		
		E.	line-staff organiz	sation	
A	5.	The department that uses pertinent cost data to determine products that are most			
		profitable and sales policies is:			
		A.	Marketing		
		8.	Manufacturing		
		C.	Treasury		
		D.	Legal	E.	Cost

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**Harry Clark Bentley** 

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