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accounting, budgeting, and internal control. 5. As a result of the Sarbanes-Oxley Act of 2002, managerial accounting reports must now comply with generally accepted accounting principles (GAAP). 6. Top managers must certify that a company maintains an adequate system of internal controls. False False True

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1. Compute a target cost when the market determines a product price. 2. Compute a target selling price using cost-plus pricing. 3. Use time-and-material pricing to determine the cost of services provided. 4. Determine a transfer price using the negotiated, cost-based, and market-based approaches. 5.

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control. 2. Evaluate the usefulness of static budget reports. 3. Explain the development of flexible budgets and the usefulness of flexible budget reports. 4. Describe the concept of responsibility accounting.

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