

CHAPTER 1

DISCUSSION QUESTIONS

Q1-1. Planning is the development of a consistent set of actions, resources, and measurements by which the achievement of objectives can be assessed. Planning takes into account the interactions between the organization and its environment in whatever is to be done.

Control is the process by which managers assure that resources are obtained and used in an efficient and effective manner to carry out the plan and accomplish the organization's objectives. Control implies that performance measurements are reviewed to determine if corrective action is required.

Planning and control are interrelated. Control is carried out within the established planning framework and serves to evaluate conformance to the plan so that organizational objectives are achieved.

Q1-2. Short-range plans usually deal with a period of a quarter or a year, while long-range plans usually cover three to five years. Short-range plans are detailed enough to permit preparation of a complete set of financial statements as of a future date, while long-range plans culminate in a very summarized set of expected results or a few quantified objectives, such as financial ratios.

Q1-3. Long-range plans contain quantitative results, while strategic plans are the least quantifiable of all plans. Long-range plans usually extend three to five years into the future, while strategic plans may contemplate shorter or much longer periods. Long-range plans covering a three-to-five-year period would be prepared every three to five years, or might be systematically updated each year to maintain a complete plan, while strategic plans are formulated at irregular intervals by an essentially unsystematic process.

Q1-4. Accountability is identical with responsibility accounting. Accountability deals with the discharge of an individual's responsibility to achieve assigned objectives within the costs and expenses allowed for the performance and agreed to by the individual.

Q1-5. The controller does not control, but aids the control task of the managerial levels by issuing reports pointing out deviations from the predetermined course of action.

Q1-6. The cost department keeps detailed records of materials, labor, factory overhead, and marketing and administrative expenses; analyzes these costs; issues control reports; prepares cost studies for planning and decision making; and coordinates cost and budget data with other departments.

Q1-7. For product research and design, the manufacturing departments need estimates of materials, labor, and machine process costs; for measuring and efficiency of scheduling, producing, and inspecting products, the departments need to know the costs incurred. The personnel department supplies employees' wage rates. The treasury department needs accounting, budgeting, and related reports in scheduling cash requirements. The marketing department needs cost information in setting prices. The public relations department needs information on prices, wages, profits, and dividends in order to inform the public. The legal department needs cost information for keeping many affairs of the company in conformity with the law.

Q1-8. Modern techniques in communications give the controller and staff the means to transmit information in the form of results, analyses, and forecasts in a way never before possible. Profit opportunities or control actions have been delayed or missed entirely because timely information that might have improved the cost and profit position of the company was poorly communicated.

Q1-9. The budget is an essential cost planning tool because it (a) supplies information and serves as a standard of performance for cost control by the supervisors responsible for cost; (b) provides an easy method for anticipating profits at an anticipated sales level; (c) helps in forecasting sales, costs, expenses, and profits for a period of one year or more in advance.

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