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Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Directing and Motivating Directing and motivating involves managing day-to-day activities to keep the organization running smoothly. Employee work assignments. Routine problem solving. Conflict resolution. Effective communications. 6. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Controlling The control function ensures that plans are being followed. The control function ensures that plans are being followed. Feedback in the form of performance reports that compare actual results with the budget are an essential part of the control function. Feedback in the form of performance reports that compare actual results with the budget are an essential part of the control function. 7. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Planning and Control Cycle Decision Making Formulating long- and short-term plans (Planning) Formulating long- and short-term plans (Planning) Measuring performance (Controlling) Measuring performance (Controlling) Implementing plans (Directing and Motivating) Implementing plans (Directing and Motivating) Comparing actual to planned performance (Controlling) Comparing actual to planned performance (Controlling) Begin Exh. 1-1 8. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Comparison of Financial and Managerial Accounting Exh. 1-2 9. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin C o r p o r a t e O r g a n i z a t i o n C h a r t P u r c h a s i n g P e r s o n n e l V i c e P r e s i d e n t O p e r a t i o n s T r e a s u r e r C o n t r o ll e r C h i e f F in a n c i a l O f f i c e r P r e s i d e n t B o a r d o f D i r e c t o r s Organizational Structure Decentralization is the delegation of decision- making authority throughout an organization. Decentralization is the delegation of decision- making authority throughout an organization. 10. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Line and Staff Relationships Line positions are directly related to achievement of the basic objectives of an organization. Example: Production supervisors in a manufacturing plant. Staff positions support and assist line positions. Example: Cost accountants in the manufacturing plant. 11. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin The Chief Financial Officer (CFO) A member of the top management team responsible for: Providing timely and relevant data to support planning and control activities. Preparing financial statements for external users. 12. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin • Just-in-time production • Total quality management • Process reengineering • Theory of constraints • International competition • E-commerce • Just-in-time production • Total quality management • Process reengineering • Theory of constraints • International competition • E-commerce Business environment changes in the past twenty years The Changing Business Environment 13. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Complete products just in time to ship customers. Complete products just in time to ship customers. Complete parts just in time for assembly into products. Complete parts just in time for assembly into products. Schedule production. Schedule production. Receive materials just in time for production. Receive materials just in time for production. Receive customer orders. Receive customer orders. Just-in-Time (JIT) Systems 14. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Flexible workforce Flexible workforce Reduced setup time Reduced setup time Zero production defects Zero production defects JIT Consequences Improved plant layout Improved plant layout JIT purchasing Fewer, but more ultrareliable suppliers. Frequent JIT deliveries in small lots. Defect-free supplier deliveries. JIT purchasing Fewer, but more ultrareliable suppliers. Frequent JIT deliveries in small lots. Defect-free supplier deliveries. 15. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin More rapid response to customer orders More rapid response to customer orders Freed-up fundsFreed-up fundsReduced inventory costs Reduced inventory costs Greater customer satisfaction Greater customer satisfactionHigher quality products Benefits of a JIT System Increased throughput 16. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin is Total Quality Management (TQM) Continuous Improvement TQM improves productivity by encouraging the use of fact and analysis for decision making and if properly implemented, avoids counter-productive organizational infighting. Systematic problem solving using tools such as benchmarking 17. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Process Reengineering The process is redesigned to eliminate all non-value-added activities The process is redesigned to eliminate all non-value-added activities Every step in the business process must be justified. Every step in the business process must be justified. A business process is diagrammed in detail. A business process is diagrammed in detail. Anticipated results:Anticipated results: Process is simplified. Process is completed in less time. Costs are reduced. Opportunities for errors are reduced. Anticipated results:Anticipated results: Process is simplified. Process is completed in less time. Costs are reduced. Opportunities for errors are reduced. 18. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Process Reengineering versus TQM Process Reengineering • Radically overhauls existing processes. • Likely to be imposed from above and to use outside consultants. Total Quality Management • Tweaks existing processes to realize gradual improvements. • Uses a team approach involving people who work directly in the process. 19. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin A constraint (also called a bottleneck) is anything that prevents you from getting more of what you want. The constraint in a system is determined by the step that has the smallest capacity. The constraint in a system is determined by the step that has the smallest capacity. Theory of Constraints 20. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin 4. Recognize that the weakest link is no longer so. 4. Recognize that the weakest link is no longer so. 1. Identify the weakest link. 1. Identify the weakest link. 2. Allow the weakest link to set the tempo. 2. Allow the weakest link to set the tempo. 3. Focus on improving the weakest link. 3. Focus on improving the weakest link. Only actions that strengthen the weakest link in the "chain" improve the process. Theory of Constraints 21. 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Recognize and communicate personal and professional limitations. Recognize and communicate personal and professional limitations. Do not subvert organization's legitimate objectives. Do not subvert organization's legitimate objectives. IntegrityIntegrity IMA Guidelines for Ethical Behavior 27. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin IntegrityIntegrity Avoid activities that could affect your ability to perform duties. Avoid activities that could affect your ability to perform duties. Communicate unfavorable as well as favorable information. Communicate unfavorable as well as favorable information. Refrain from activities that could discredit the profession. Refrain from activities that could discredit the profession. Refuse gifts or favors that might influence behavior. Refuse gifts or favors that might influence behavior. IMA Guidelines for Ethical Behavior 28. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Communicate information fairly and objectively. Communicate information fairly and objectively. Disclose all information that might be useful to management. Disclose all information that might be useful to management. ObjectivityObjectivity IMA Guidelines for Ethical Behavior 29. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin • Follow established policies. • For unresolved ethical conflicts: Discuss the conflict with immediate superior or next highest uninvolved manager. Make reference to the Sarbanes-Oxley Act passed by Congress in 2002 in part to give legal protection to those reporting corporate misconduct. If immediate superior is the CEO, consider the board of directors or the audit committee. IMA Guidelines for Resolution of an Ethical Conflict 30. 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Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Codes of Conduct on the International Level In addition to competence, objectivity, independence, and confidentiality, the IFAC's code deals with the accountant's ethical responsibilities in: Taxes Fees and commissions Advertising and solicitation Handling of monies Cross-border activities. In addition to competence, objectivity, independence, and confidentiality, the IFAC's code deals with the accountant's ethical responsibilities in: Taxes Fees and commissions Advertising and solicitation Handling of monies Cross-border activities. The Guidelines on Ethics for Professional Accountants, issued by the International Federation of Accountants (IFAC), govern the activities of professional accountants worldwide. The Guidelines on Ethics for Professional Accountants, issued by the International Federation of Accountants (IFAC), govern the activities of professional accountants worldwide. 33. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin Certified Management Accountant A management accountant who has the necessary qualifications and who passes a rigorous professional exam earns the right to be known as a Certified Management Accountant (CMA). A management accountant who has the necessary qualifications and who passes a rigorous professional exam earns the right to be known as a Certified Management Accountant (CMA). Information about becoming a CMA and the CMA program can be accessed on the IMA's website at www.imanet.org or by calling 1-800-638-4427. Information about becoming a CMA and the CMA program can be accessed on the IMA's website at www.imanet.org or by calling 1-800-638-4427. 34. Copyright © 2006, The McGraw-Hill Companies, Inc.McGraw-Hill/Irwin End of Chapter 1 Managerial accounting provides information to managers so that they can effectively and efficiently manage an organization. In this first chapter, we will look at what managers do, the information that they need, the general business environment in which managers function, and the importance of business ethics. All managers carry out three major activities – planning, directing and motivating, and controlling. Planning involves selecting a course of action and specifying how the action will be implemented. The first step in planning is to identify the various alternatives. Next the alternative that does the best job of furthering the organization's objectives is selected. Management's plans are usually expressed in budgets. Typically, budgets are prepared annually under the direction of the controller, who is the manager of the accounting department. In addition to planning for the future, managers must oversee day-to-day activities to keep the organization running smoothly. Much of a manager's daily routine involves directing and motivating employees. Managers make work assignments, resolve conflicts, solve on-the-spot problems, and make many small decision that affect both employees and customers. In carrying out the control function, managers seek to ensure that the plan is being followed. Feedback, which signals whether operations are on target, is the key to effective control. One type of feedback that is very helpful to mangers is called a performance report. Budgets are compared to actual results in performance reports to determine if operations are proceeding as planned. The work of management is summarized in the planning and control cycle shown on your screen. The process is a continuous loop in many organizations. Once plans are made, they are implemented. The controlling process starts with measuring actual performance and then comparing those results with planned performance. Corrective action may be necessary if actual results differ significantly from the plan. In some cases, new information may result in altering the plan before the cycle is repeated. Note that decision making is involved in all management activities. There are seven key differences between managerial accounting and financial accounting: Financial accounting reports are prepared for external users. Managerial accounting reports are prepared for internal users. Financial accounting summarizes past transactions. Managerial accounting has a strong emphasis on the future. Financial accounting data should be objective and verifiable. Managerial accounting data should be relevant for the decision at hand, even if it is not completely objective and verifiable. Financial accounting focuses on precision. Managerial accounting aids decision makers by providing good estimates as soon as possible rather than waiting for precise data at some later time. Financial accounting is concerned with reporting for a company as a whole. Managerial accounting focuses on segments of a company such as product lines, sales territories, divisions, and departments. Financial accounting must conform to generally accepted accounting principles (GAAP). Managerial accounting is not bound by GAAP. Financial accounting is mandatory because outside parties such as the Securities and Exchange Commission and tax authorities require periodic financial statements. Managerial accounting is not mandatory. Decentralization is the delegation of decision-making authority throughout an organization by providing managers with the authority to make decisions relating to their area of responsibility. An organization chart, such as the one shown on your screen, shows how responsibility is divided among managers. It also show formal lines of reporting and communication. An organization chart also shows line and staff positions in an organization. A person in a line position is directly involved in achieving the basic objectives of the organization. A person in a staff position is indirectly involved in achieving the basic objectives of the organization. Staff positions support or provide assistance to line positions, but they do not have direct authority over line positions. The chief financial officer (CFO) is a member of the top management team who is responsible for providing timely and relevant data to support management planning and controlling activities. The CFO is also responsible for preparing external financial statements. An organization's treasurer and controller report to the CFO. In order to remain competitive, businesses have adopted many new improvement programs. When properly implemented, these programs can improve profits, enhance quality, reduce costs, increase output, and reduce customer response time. We will discuss four such programs: Just-In-Time production, Total Quality Management, Process Reengineering, and the Theory of Constraints. Then we will examine the impact of international competition and the emergence of E-commerce. A just-in-time manufacturer produces goods to ship to customers rather than producing goods for inventory. Production is initiated by a customer order, a system referred to as "demand pull," rather than a desire to build inventory for potential orders. When applied in a manufacturing company, JIT systems minimize raw materials, work in process, and finished goods inventories.. Several improvements and changes are necessary for successful implementation of a JIT system: Reduce the number of suppliers to a reliable few who can make frequent deliveries of defect-free goods in small lot sizes. Improve the plant layout in order to reduce the throughput time necessary to make a product. Reduce the machine set-up time to make small batch production runs more economical. Eliminate defects to ensure a smooth production flow and timely customer shipments. Develop a flexible work force that can respond rapidly to small batch production runs that are necessary to respond to customer orders in a timely manner. By reducing inventories, a just-in-time manufacturer reduces the capital invested in inventory and reduces the need for warehousing space to store inventory. Other benefits include reduced throughput time, more rapid response to customer demands, reduced defect rates, and greater customer satisfaction. Total Quality Management (TQM) improves productivity by encouraging the use of fact and analysis in decision making and discouraging counter-productive defensive behavior. Systematic problem solving using teams made up of employees from all levels of the organization is a characteristic of TQM. One problem solving tool commonly used in TQM is benchmarking, which involves studying and learning from organizations that are among the best in the world at a particular task. TQM stresses continuous improvement with the realization that if our business practices do not improve, competition will overtake us. We must continually seek better and more efficient methods. The central focus is always on serving customers. Part I A business process is any series of steps that are followed to carry out a task in a business. In Process Reengineering, a business process is diagrammed in detail, every step in the process is questioned, and then the process is redesigned to eliminate all non-value-added activities. Part II The anticipated results of Process Reengineering are: process simplification, reduced process time, reduced costs, and reduced error rates. Process Reengineering radically overhauls existing processes, while TQM tweaks existing processes to realize gradual improvements. TQM uses a team approach involving people who work directly in the process, while Process Reengineering is more likely to be imposed from above and to use outside consultants. . . A constraint (also called a bottleneck) is anything that prevents you from getting more of what you want. The constraint in a system is determined by the step that has the least capacity. The Theory of Constraints is based on the observation that effectively managing the constraint is the key to success. The goal is to manage the constraint with the intent of generating more business rather than cutting the workforce. The Theory of Constraints approach to process improvement involves four steps: Identify the weakest link in the chain which is the constraint. Do not place a greater strain on the system than the weakest link can handle. Focus improvement efforts on strengthening the weakest link. If the improvement efforts are successful, the weakest link will improve to the point that it is no longer the weakest link. At this point, a new weakest link must be identified and the improvement process starts over again. Over the last several decades, competition has become worldwide in most industries. The primary causes for the increased worldwide competition are: Reductions in tariffs, quotas, and other barriers to free trade. Improvements in global transportation systems. Increasing sophistication in international markets. As a result of increased competition in the global marketplace, excellent management accounting systems are needed to remain successful. In recent years, many dot.com businesses failed. These businesses may have benefited from the application of many managerial accounting tools that are discussed in detail in later chapters: Cost concepts (Chapter 2) Cost estimation (Chapter 5) Cost-volume-profit (Chapter 6) Activity-based costing (Chapter 8) Budgeting (Chapter 9) Decision-making (Chapter 13) Capital budgeting (Chapter 14) The Institute of Management Accountant's Standards of Ethical Conduct for Practitioners of Management Accounting and Financial Management have two main parts — guidelines for ethical behavior and guidelines for resolution for an ethical conflict. Management accountants have responsibility for ethical behavior in four broad areas. The first area is professional competence. Management accountants are expected to: Maintain their professional competence. Follow applicable laws, regulations, and standards. Prepare complete and clear reports after completing appropriate analysis. The second area is confidentiality. Management accountants must: Not disclose confidential information unless legally required to do so. Not use confidential information for personal advantage. Ensure that subordinates do not disclose confidential information. The third area is integrity. Management accountants must: Avoid conflicts of interest and advise others of potential conflicts. Not subvert organization's legitimate objectives. Recognize and communicate personal and professional limitations. Additional guidelines in the area of integrity that management accountants must follow are: Avoid activities that could affect their ability to perform duties. Refrain from activities that could discredit the profession. Communicate unfavorable as well as favorable information. Refuse gifts or favors that might influence behavior. The fourth area is objectivity. Management accountants must: Communicate information fairly and objectively. Disclose all information that might be useful to management. When following the guidelines for ethical behavior in the areas of competence, confidentiality, integrity, and objectivity, management accountants may find themselves in ethical conflicts with others. When faced with ethical conflicts the employer's established policies for conflict resolution should be followed. If the conflict cannot be resolved within established policies, management accountants should: Discuss the conflict with their immediate superior or next highest uninvolved manager. Make reference to the Sarbanes-Oxley Act passed by Congress in 2002 in part to give legal protection to those reporting corporate misconduct. If the immediate superior is the CEO, consider discussing the conflict with the board of directors or the audit committee. Additional guidelines for unresolved ethical conflicts are: Except where legally prescribed, maintain confidentiality. Clarify issues in a confidential discussion with an objective advisor. Consult an attorney as to legal obligations. The last resort is to resign. Ethical standards are motivated by a very practical consideration — if the standards are not followed in business, then the economy and all of us would suffer. Abandoning ethical standards would lead to a lower standard of living with lower-quality goods and services, less to choose from and higher prices. In short, ethical standards are essential for the smooth functioning of an advanced market economy. The Guidelines on Ethics for Professional Accountants, issued in July 1990 by the International Federation of Accountants (IFAC), govern the activities of all professional accountants throughout the world. In addition to outlining ethical requirements in matters dealing with competence, objectivity, independence, and confidentiality, the IFAC's code deals with the accountant's ethical responsibilities in: Taxes Fees and commissions Advertising and solicitation Handling of monies Cross-border activities. A management accountant who has the necessary qualifications and who passes a rigorous professional exam earns the right to be known as a CertifiedManagement Accountant (CMA). Management accountants who become CMAs are often given greater responsibilities and higher compensation than other management accountants who are not CMAs. Information about becoming a CMA and the CMA program can be accessed on the IMA's website at www.imanet.org or by calling 1-800-638-4427. To effectively operate a business, managers often need information in a different format and frequency than found in financial reports. Managerial accounting provides that information to managers and other internal decision makers who find themselves in an increasingly competitive, complex, and changing business environment.

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