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A) focuses on estimating future revenues, costs, and other measures to forecast activities and their results B) provides information about the company as a whole C) reports information that has occurred in the past that is verifiable and reliable D) provides information that is generally available only on a quarterly or annual basis Answer: A Explanation: Management accounting has a forward-looking orientation as opposed to financial accounting which has a historical perspective.

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Answer & Solution. Answer: Option C.

Solution: In value chain analysis,

coordination, acquiring and assembling of resources to produce a product is classified as production. Value chain analysis is a strategy tool used to analyze internal firm activities.

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$72 \div$ rate of return on investment. The rule of 72 states how many years it will take for a sum of money to double, given a rate of return that is compounded each year. If, for example, the rate of return is 8%, a sum of money will double in $72 \div 8$, or 9 years.