

CHAPTER OVERVIEW

5: Finance/Balanced Scorecard

- 5.1: Explain the Primary Roles and Skills Required of Managerial Accountants
- 5.2: Describe Trends in Today's Business Environment and Analyze Their Impact on Accounting
- 5.3: Distinguish between Merchandising, Manufacturing, and Service Organizations
- 5.4: Identify and Apply Basic Cost Behavior Patterns
- 5.5: Estimate a Variable and Fixed Cost Equation and Predict Future Costs
- 5.6: Explain Contribution Margin and Calculate Contribution Margin per Unit, Contribution Margin Ratio, and Total Contribution Margin
- 5.7: Calculate a Break-Even Point in Units and Dollars
- 5.8: Calculate and Interpret a Company's Margin of Safety and Operating Leverage
- 5.9: Identify Relevant Information for Decision-Making
- 5.10: Evaluate and Determine Whether to Keep or Discontinue a Segment or Product
- 5.11: Evaluate and Determine How to Make Decisions When Resources Are Constrained
- 5.12: Explain the Importance of Performance Measurement
- 5.13: Identify the Characteristics of an Effective Performance Measure
- 5.14: Evaluate an Operating Segment or a Project Using Return on Investment, Residual Income, and Economic Value Added
- 5.15: Describe the Balanced Scorecard and Explain How It Is Used
- 5.16: Why It Matters
- 5.17: Ratios- Condensing Information into Smaller Pieces
- 5.18: Operating Efficiency Ratios
- 5.19: Liquidity Ratios
- 5.20: Solvency Ratios
- 5.21: Market Value Ratios

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