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| OREGON ACCOUNTING MANUAL | | Number 25.00.00.PO |
| Oregon Department of Administrative Services State Controller's Division | Policy | Effective Date July 1, 2001 |
| Chapter | Management Accounting | .1 OF .1 |
| Part | | |
| Section | | Approval Signature on file at SCD |

Management Accounting Policy

- .101 Agency management shall be responsible for identifying and capturing management accounting data to support the internal and external information needs of the organization.
- .102 Each agency is strongly encouraged to develop a process to identify information needs and the means of capturing this information. Documentation necessary to support such planning and presentation, including content and format, shall be determined by the agency. The potential benefits of having specific information should be weighed against the costs necessary to obtain the information.
- .103 Management accounting information shall be developed and applied in accordance with accepted cost accounting concepts and generally accepted accounting principles when appropriate. Federal, state or other applicable regulations or requirements should also be considered.
- .104 Methodology and assumptions used in developing and applying management accounting information should be properly disclosed to further an understanding by the user of the information. Valid deviations from accepted practices or requirements should be disclosed in working papers and other presentation materials with rationale noted.