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Chapter 2

Building Blocks of Managerial Accounting**Quick Check Questions**

Answers:QC2-1. b
QC2-2. bQC2-3. a
QC2-4. bQC2-5. c
QC2-6. bQC2-7. b
QC2-8. dQC2-9. b
QC2-10. c**Short Exercises**

(5 min.) S 2-1

ABC Co. is a manufacturer, because it has three kinds of inventory: Raw Materials Inventory, Work in Process Inventory, and Finished Goods Inventory.

DEF Co. is a merchandiser, because it has a single inventory account.
GHI Co. is a service company, because it has no inventory.

(10 min.) S 2-2

- a. Direct materials are stored in raw materials inventory.
b. Kmart is a merchandising company.

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O García



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