CHAPTER 1

Managerial Accounting

SOLUTIONS TO EXERCISES

EXERCISE 1-1

- False. Financial accounting focuses on providing information to external users.
- False. Line positions are directly involved in the company's primary revenue-generating operating activities.
- 3. False. Preparation of budgets is part of managerial accounting.
- False. Managerial accounting applies to service, merchandising and manufacturing companies.
- 5. True.
- False. Managerial accounting reports are prepared as frequently as needed.
- 7. True.
- 8. True.
- False. Financial accounting reports must comply with generally accepted accounting principles.
- False. The company treasurer reports directly to the vice president of finance/chief financial officer.

EXERCISE 1-2

- 1. (b) Direct labor.*
- (c) Manufacturing overhead.
- 3. (c) Manufacturing overhead.
- (c) Manufacturing overhead.
- (a) Direct materials.
- (b) Direct labor.
- (c) Manufacturing overhead.
- (c) Manufacturing overhead.
- (c) Manufacturing overhead.
- 10. (a) Direct materials.

*or sometimes (c), depending on the circumstances

Managerial Accounting Practice Problems Solutions

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