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Chapter 2

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

Answers:

QC2-1. b
QC2-2. b

QC2-3. a
QC2-4. b

QC2-5. c
QC2-6. b

QC2-7. b
QC2-8. d

QC2-9. 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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S Ben Porath



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Management Accounting Don R. Hansen, Maryanne M. Mowen, 1997 The new edition of this successful text continues to cover both innovative and traditional topics in management accounting However by using the activity based framework and by integrating activity concepts throughout the text students are shown that the traditional methods have limitations while the activity based approach is very advantageous A full chapter on international issues also provides students with a well rounded view of management accounting around the world Other items such as ethical conduct for management accountants enhanced discussion of the value chain and cost behavior covered within an activity framework help future managers learn how they can use management accounting information for the betterment of the companies they will work for Catalog of Copyright Entries, Fourth Series Library of Congress. Copyright Office, 1978 **Canadian Books in Print** ,1994 **Australian National Bibliography** ,1996 *Subject Guide to Books in Print* ,2001 *Forthcoming Books* Rose Arny, 2000 Paperbound Books in Print ,1991 **Books in Print** ,1991 *Morse Management Accounting Software Package* Morse, 1991 **Vocational-technical Learning Materials** Bruce Reinhart, 1974 **The British National Bibliography** Arthur James Wells, 2000 *Catalogue of Title-entries of Books and Other Articles Entered in the Office of the Librarian of Congress, at Washington, Under the Copyright Law ... Wherein the Copyright Has Been Completed by the Deposit of Two Copies in the Office* Library of Congress. Copyright Office, 1929 Managerial Accounting Geraldine F. Dominiak, Joseph G. Louderback, 1997 The uses of managerial accounting information especially in regards to decision making is the main focus of this non procedural text Information on the preparation of accounting information is limited and in the latter part of the text Like earlier editions the new edition of MANAGERIAL ACCOUNTING is written for both undergrad and graduate students Plus the new edition also contains a wide variety of assignment material with increased use of cases based on CMA exams just as prior editions have This edition includes Community and Junior College Journal ,1977 **Business Education Forum** ,1977 *The Journal of Finance* ,1977

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