

Chapter 1: Managerial Accounting and the Business Environment

Solutions to Questions

Exercise 1-1 (20 minutes)

- i. Developing sales estimates of a product for use in the annual budget for a product is a *planning* activity since doing so will establish a goal for sales levels in the coming year.
- ii. The review of the monthly quality control reports is a *controlling* activity aimed at determining whether production processes are operating as planned. Identifying the team members to investigate the problem is a *directing and motivating* activity since it involves assigning tasks to specific individuals. The selection of team members is also a *decision-making activity* since the manager will need to determine which employees are best suited (e.g., which ones have the necessary skills, the time available, etc.) to conduct the investigation.
- iii. Choosing from the two design alternatives for the speakers is a *decision-making activity*. It could also be argued that this is a *planning activity* since it will affect which speaker design the company decides to offer to its customers in future periods.
- iv. Reviewing the monthly performance report is a *controlling* activity. Determining the production schedule in the coming months is both a *planning* and *directing and motivating* activity since it involves the future scheduling of day-to-day activities related to manufacturing the televisions. Evaluating how to motivate retailers to improve sales is also a *directing and motivating* activity and has an element of *planning* as well assuming changes are going to be made to the current incentive system. The evaluation also involves *decision-making* with respect to continuing or discontinuing the

Managerial Accounting 6e Chap 7 Solutions

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Managerial Accounting 6e Chap 7 Solutions:

Management Accounting Professor Carsten Berkau, 2020-04-20 Management Accounting is written for students in international Business Management study programs It covers the widely applied syllabus of Cost Accounting and Management Accounting at universities on bachelor s and master s level The book is based on more than 20 years academic teaching experience in Germany and at international universities in South Africa Malaysia China the Netherlands and South Korea In this text book the application of methods and instruments comes first Management Accounting follows a case study based approach All cases are taken from previous exam papers and explained in detail The text book starts with a case study of a manufacturing company and compares Financial Accounting to Management Accounting It covers two point of views 1 a General Management view with aspects of business planning cost volume profit analysis degree of operating leverage mergers and cross border acquisitions and risk valuation 2 a Cost Accounting view with Management Accounting systems flexible budgeting cost allocations performance measurement and monitoring reporting calculation manufacturing accounting job order and process costing activity based costing and multi level contribution margin Accounting On the UVK website numerous exam tasks and complete solutions thereto are available in English **(WCS)Financial Accounting 4th Edition with Priniciples 6th Edition Chapter 13 for CCSF Casebound** Jerry J. Weygandt, 2004 **Accounting: An Introduction, 6/E** Peter Atrill, Eddie McLaney, David Harvey, 2014-08-28 Accounting an introduction by Atrill provides a clear and approachable introduction to accounting and finance for those seeking to understand the main concepts and their practical application to good decision making Management Accounting, 6e Will Seal, Carsten Rohde, Ray Garrison, Eric Noreen, 2018-10-30 Management Accounting 6e **Achieve PMP Exam Success, Updated 6th Edition** Diane Altwies, Diane While, 2021-01-04 This proven best selling study guide used in conjunction with PMI s PMBOK Guide Sixth Edition and the Project Management Professional PMP Examination Content Outline dated June 2019 and reissued May 2020 presents all the fundamental knowledge concepts exercises and practice exam questions a project manager needs to prepare for and successfully pass the Project Management Professional PMP Certification Exam on the first try while cutting study time in half Key Features Covers all subjects addressed on the PMP Exam including the comprehensive performance domain and cross cutting knowledge and skills defined within the PMI PMP Examination Content dated June 2019 and reissued May 2020 and the PMI Code of Ethics and Professional Conduct Provides free online access to over 1500 practice questions including hundreds of situational questions enabling users to perform practice tests by Knowledge Areas and or simulate actual 200 question exams and receive feedback on incorrect answers Details key topics concepts and techniques from PMI recommended readings eliminating the need for additional resources **Achieve PMP Exam Success, 6th Edition** Diane Altwies, Diane White, 2018-02-01 This proven best selling study guide used in conjunction with PMI s PMBOK Guide Sixth Edition 2017 presents all the fundamental knowledge concepts exercises and practice exam questions a project manager

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