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## Chapter 2

## **Building Blocks of Managerial Accounting**

## **Quick Check Questions**

#### Answers:

QC2-1. b	QC2-3. a	QC2-5. c	QC2-7. b	QC2-9. b
QC2-2. b	QC2-4, b	QC2-6. b	QC2-8, d.	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

- Direct materials are stored in raw materials inventory.
- Kmart is a <u>merchandising</u> company.

# **Managerial Accounting 3rd Edition Solution Manual**

**Michael Rajnik** 

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