Chapter 18

Managerial Accounting Concepts and Principles

PROBLEM SET B

Problem 18-1B (20 minutes)

The managerial accounting professional must do more than assign value to ending inventory and cost of goods sold. S/he must understand the industry and the current business environment of the company. The managerial accounting professional must be able to estimate the costs and benefits of business plans. This can include, for example, cost/benefit analyses of (1) a JIT manufacturing system and/or (2) a new computer or technology system to better serve the customer.

Specifically for the home electronics industry, the managerial accountant must estimate the potential revenue of new home electronic lines and the costs of production. To estimate the revenue and costs of production s/he must understand the home electronics industry and its competitive forces.

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