

CHAPTER 1

Managerial Accounting

SOLUTIONS TO EXERCISES

EXERCISE 1-1

1. False. Financial accounting focuses on providing information to *external* users.
2. 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.
4. False. Managerial accounting applies to *service*, merchandising and manufacturing companies.
5. True.
6. False. Managerial accounting reports are prepared as *frequently as needed*.
7. True.
8. True.
9. False. *Financial* accounting reports must comply with generally accepted accounting principles.
10. False. The company treasurer reports directly to the vice president of finance/chief financial officer.

EXERCISE 1-2

1. (b) Direct labor.*
2. (c) Manufacturing overhead.
3. (c) Manufacturing overhead.
4. (c) Manufacturing overhead.
5. (a) Direct materials.
6. (b) Direct labor.
7. (c) Manufacturing overhead.
8. (c) Manufacturing overhead.
9. (c) Manufacturing overhead.
10. (a) Direct materials.

*or sometimes (c), depending on the circumstances

Managerial Accounting Practice Problems Solutions

Lauren Gardner



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