

Solution Manual for Managerial Accounting 6th Edition by
Jiambalv

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Chapter 1

Managerial Accounting in the Information Age

QUESTIONS

1. The goal of managerial accounting is to provide information needed for planning, control, and decision making.
2. Budgeted performance is a useful benchmark for evaluating current period performance.
3. This question asks students to identify three differences between financial and managerial accounting. In the text, five differences are noted:
 - a) Managerial accounting is directed at internal rather than external users of accounting information.
 - b) Managerial accounting may deviate from generally accepted accounting principles (GAAP).
 - c) Managerial accounting may present more detailed information.
 - d) Managerial accounting may present more nonmonetary information.
 - e) Managerial accounting places more emphasis on the future.
4. Examples of nonmonetary information that might appear in managerial accounting reports include: the quantity of material consumed in production, the number of hours worked by the office staff, and the number of product defects.
5. Total variable costs change in proportion to business activity while total fixed costs do not change.
6. Salaries of the home appliance sales force would be a controllable cost for the manager of the home appliance department at a Sears store. Depreciation related to the department store building would be a noncontrollable cost.
7. Incremental analysis involves a comparison of the revenues that change and the costs that change when a decision alternative is selected. If incremental revenue exceeds incremental cost, a decision alternative should be undertaken.
8. "You get what you measure!" suggests that managers' behaviors are affected by performance measures.

Managerial Accounting Jiambalvo Solution Manual

Puja Mehta



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