

## Introduction to Managerial Accounting - Answers

### True/False Questions

- Financial accounting must comply with GAAP (IFRS).  
a. **True**      b. False
- Managerial Accounting provides financial accounting with the necessary information for *income determination* and *inventory valuation*.  
a. **True**      b. False
- The truthfulness (accuracy) of accounting information for internal users is more important than timeliness.  
a. True      b. **False**
- Accounting information is considered **relevant** when it has the attributes of *verifiability*, neutrality, and *predictive power*.  
a. True      b. **False**
- Managers use management accounting information to develop and implement plans.  
a. **True**      b. False
- Managerial accounting* provides **stakeholders** with useful financial and non-financial information.  
a. True      b. **False**
- Financial accounting is *broader in scope* than management accounting.  
a. True      b. **False**
- Managerial accounting measures the costs of production, whereas financial accounting measures a financial position of a company to investors, banks, and other external parties.  
a. **True**      b. False
- The assignment of indirect costs to cost objects is called cost allocation.  
**True**      False
- Direct costs are often difficult to trace to the specific cost object under consideration.  
True      **False**
- Accounting information is considered to be relevant when it is timely, has predictive value, and has feedback value.  
**True**      False
- Tracing direct costs is quite straightforward, whereas assigning indirect costs to a number of different cost objects can be very challenging.  
**True**      False
- Manufacturing costs are reported as an asset when incurred and expensed on the income statement when the related products are sold.  
**True**      False

# Introduction To Managerial Accounting Answers

**ML Yell**



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Study Guide/Workbook to Accompany Intro to Managerial Accounting Peter C. Brewer, Ray H. Garrison, Eric Noreen, Brewer Peter, Garrison Ray, Noreen Eric, 2006-03 This study aid provides suggestions for studying chapter material summarizes essential points in each chapter and tests students knowledge using self test questions and exercises

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**Financial & Managerial Accounting** Carl S. Warren, James M. Reeve, Philip E. Fess, 1999 Corporate Financial Accounting by Warren Reeve and Fess incorporates innovations both in content and learning methods This respected author team addresses the needs of both preparers and users of accounting information in an interesting and enlightening manner

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*Accounting* Robert F. Meigs, 1996

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