

## Introduction To Managerial Accounting Answers

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### Introduction To Managerial Accounting Answers

Managerial accounting helps managers and other decision-makers understand how much their products cost, how their companies make money, and how to plan for profits and growth. To use this information, company decision-makers must understand managerial-accounting terms. When planning for the future, they follow a master budgeting process.

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2 Introduction to Managerial Accounting, 7th edition their costs can be traced to the product only at great cost or inconvenience. c.Direct labor consists of labor costs that can be easily traced to particular products. Direct labor is also called "touch labor."

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Managerial Accounting, Users. Reports to those outside the organization such as the owners, stockholders, government authorities. Reports to the management of the company. Emphasis. Emphasizes on the results of the past performance of the company. Emphasizes on decisions to enhance future performance.

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2 Managerial Accounting, 15th edition 2-9 A discretionary fixed cost has a fairly short planning horizon—usually a year. Such costs arise from annual decisions by management to spend on certain fixed cost items, such as advertising, research, and management development. A committed fixed cost has a long planning horizon—generally many years.

### Chapter 2

A variable cost is constant per unit of the activity level (e.g., number of beds occupied). A fixed cost is fixed in total, but will vary inversely on a per-unit basis with changes in the level of activity. 2-3 When fixed costs are involved, the cost per unit of activity will depend on the activity volume (or level).

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Solutions to Questions 2-1 Cost behaviour refers to how a cost will react or respond to changes in the level of business activity. given 2-2 No. A variable cost is a cost that varies, in total, in direct proportion to changes in the ... Introduction to Managerial Accounting, ...

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