



• Three trends in managerial accounting

• Service Industries

• Focus on the Value Chain

• Balanced Scorecard

• Business Ethics

• Corporate Social Responsibility

## MANAGERIAL ACCOUNTING TODAY

### Just-in-Time (JIT) Inventory Methods

- Inventory system in which goods are manufactured or purchased just in time for use.

### Quality

- Increased emphasis on product quality because goods are produced only as needed. **Total Quality Management (TQM)** - a philosophy of zero defects.

### Activity-Based Costing (ABC)

- Allocates overhead based on use of specific activities or functions of the company (number of orders or number of machine set-ups).
- Results in more accurate product-costing and scrutiny of all activities in the value chain.



# Wileyplus Managerial Accounting Ch 22 Exercise Answers

**Jerry J. Weygandt, Paul D.  
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