
FULL SOLUTION MANUAL FOR
Managerial Accounting Tools for Business Decision Making 9th Edition
by Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell

CHAPTER 1
Managerial Accounting

Learning Objectives

1. Identify the features of managerial accounting and the functions of management.
2. Describe the classes of manufacturing costs and the differences between product and period costs.
3. Demonstrate how to compute cost of goods manufactured and prepare financial statements for a manufacturer.
4. Discuss trends in managerial accounting.

ANSWERS TO QUESTIONS

1. (a) Not true. Managerial accounting is a field of accounting that provides economic and financial information for managers and other internal users.
(b) Joe is incorrect. Managerial accounting applies to all types of businesses—service, merchandising, and manufacturing.

LO1 BT: C Difficulty: Easy TOT: 3 min. AACSB: None AICPA FC: Measurement, Analysis and Interpretation IMA: Cost Management

2. (a) Financial accounting is concerned primarily with external users such as stockholders, creditors, and regulators. In contrast, managerial accounting is concerned primarily with internal users such as officers and managers.
(b) Financial statements are the end product of financial accounting. These statements are prepared quarterly and annually. In managerial accounting, internal reports may be prepared as frequently as needed.
(c) The purpose of financial accounting is to provide general-purpose information for external users. The purpose of managerial accounting is to provide special-purpose information for specific internal decisions.

LO1 BT: C Difficulty: Easy TOT: 5 min. AACSB: None AICPA FC: Measurement, Analysis and Interpretation IMA: Cost Management

3. Differences in the content of the reports are as follows:

Financial	Managerial
<ul style="list-style-type: none">• Pertains to business as a whole and is highly aggregated.• Limited to accrual accounting and cost data.• Generally accepted accounting principles.	<ul style="list-style-type: none">• Pertains to subunits of the business and may be very detailed.• Extends beyond accrual accounting system to any relevant data.

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**Jerry J. Weygandt, Paul D. Kimmel, Jill E.
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(JERRY J.. WARFIELD, TERRY D.), Jerry J. Weygandt, Terry D. Warfield, 2024-10-06 Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts **Managerial Accounting**
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