

Solution Manual for Managerial Accounting for Managers 3rd Edition by Noreen and Brewer

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Chapter 2 Managerial Accounting and Cost Concepts

Solutions to Questions

2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead.

2-2

a. Direct materials are an integral part of a finished product and their costs can be conveniently traced to it.

b. Indirect materials are generally small items of material such as glue and nails. They may be an integral part of a finished product but 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."

d. Indirect labor consists of the labor costs of janitors, supervisors, materials handlers, and other factory workers that cannot be conveniently traced to particular products. These labor costs are incurred to support

production, but the workers involved do not directly work on the product.

e. Manufacturing overhead includes all manufacturing costs except direct materials and direct labor. Consequently, manufacturing overhead includes indirect materials and indirect labor as well as other manufacturing costs.

2-3 A product cost is any cost involved in purchasing or manufacturing goods. In the case of manufactured goods, these costs consist of direct materials, direct labor, and manufacturing overhead. A period cost is a cost that is taken directly to the income statement as an expense in the period in which it is incurred.

Managerial Accounting For Managers 3rd Edition Solutions

Arthur James Wells



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Managerial Accounting for Managers Eric Noreen, Peter Brewer, Ray Garrison, 2013-01-04 Managerial Accounting for Managers 3rd edition by Noreen Brewer Garrison is based on the market leading managerial accounting solution Managerial Accounting by Garrison Noreen and Brewer The Noreen solution presents integrated and proven solutions designed to help attain course goals of student readiness comprehension of content and application of key concepts in the managerial accounting course while addressing the needs of instructors who do not wish to teach the financial accounting oriented content that is included in the Garrison solution Of the three programs in the Garrison franchise the Brewer solution the Garrison solution and the Noreen solution the Noreen solution is the most pure management accounting content The other two programs contain greater coverage of financial accounting topics Managerial Accounting for Managers 3e is geared towards professors who love Garrison s market leading managerial accounting content but prefer to approach their course by eliminating the debits and credits coverage The Noreen solution includes the managerial accounting topics such as Relevant Costs for Decision Making Capital Budgeting Decisions and Segment Reporting and Decentralization however the job order costing chapter has been extensively rewritten to remove all journal entries Furthermore the chapters dealing with process costing the statement of cash flows and financial statement analysis have been dropped to enable professors to focus their attention on the bedrocks of managerial accounting planning control and decision making McGraw Hill s Connect Accounting offers a complete digital solution combines all the great features of Connect Accounting along with access to an online version of Managerial Accounting for Managers 3e so that students can easily refer back to the text for review and guidance This media rich eBook links directly to tutorials and online resources and offers additional functionality like taking notes and highlighting key passages for reviewing later Contained within Connect Accounting is McGraw Hill s adaptive learning system LearnSmart which is designed to help students learn faster study more efficiently and retain more knowledge for greater success In addition Interactive Presentations deliver learning objectives in an interactive environment giving students access to course critical content anytime anywhere Guided Examples provide students with narrated and animated step by step walkthroughs of algorithmic versions of assigned exercises

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greater coverage of financial accounting topics Managerial Accounting for Managers 3e is geared towards professors who love Garrison's market leading managerial accounting content but prefer to approach their course by eliminating the debits and credits coverage The Noreen solution includes the managerial accounting topics such as Relevant Costs for Decision Making Capital Budgeting Decisions and Segment Reporting and Decentralization however the job order costing chapter has been extensively rewritten to remove all journal entries Furthermore the chapters dealing with process costing the statement of cash flows and financial statement analysis have been dropped to enable professors to focus their attention on the bedrocks of managerial accounting planning control and decision making McGraw Hill's Connect Accounting offers a complete digital solution combines all the great features of Connect Accounting along with access to an online version of Managerial Accounting for Managers 3e so that students can easily refer back to the text for review and guidance This media rich eBook links directly to tutorials and online resources and offers additional functionality like taking notes and highlighting key passages for reviewing later Contained within Connect Accounting is McGraw Hill's adaptive learning system LearnSmart which is designed to help students learn faster study more efficiently and retain more knowledge for greater success In addition Interactive Presentations deliver learning objectives in an interactive environment giving students access to course critical content anytime anywhere Guided Examples provide students with narrated and animated step by step walkthroughs of algorithmic versions of assigned exercises

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