

## 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

**Carl S. Warren, James M. Reeve, Philip  
E. Fess**

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