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Answer Key Chapter 3 - Principles of Accounting, Volume 2 ...

Chapter 01 Managerial Accounting and Cost Concepts Answer

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2-4 a. Variable cost: The variable cost per unit is constant, but

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total variable cost changes in direct proportion to changes in volume. b. Fixed cost: The total fixed cost is constant within the relevant range. The average fixed

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cost information for financial reporting A Identifying the best store in a chain

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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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Managerial accounting also provide instruction at a manufacturing enterprise about the computing cost of products. Then these costs will be used in the external financial statements. Managerial accounting is also referred to as "strategic finance" (Principles of accounting: Volume II, 2012).

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