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22 Managerial Accounting, An Asian Perspective Exercise 2-2 (10 minutes) 1. The cost of a hard drive installed in a computer: direct materials. 2. The cost of advertising in the Puget Sound Computer User newspaper: selling. 3. The wages of employees who assemble computers from components: direct labor. 4.

chap002 Managerial Accounting and Cost Concepts

MANAGERIAL ACCOUNTING 14th Edition by GARRISON NOREEN BREWER CHAPTER 1 Internet Exercise #1 As you know, financial accounting differs in many ways from managerial accounting. The website of the Institute of Management Accountants (IMA) at provides an overview of the Certified Management Accountant (CMA) designation. (See the CMA Certification link on the home page.) The website of the ...

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Chapter 1: Exercises. SHORT ANSWER QUESTIONS, EXERCISES AND PROBLEMS. Questions What are the major differences between managerial and financial accounting? Identify the three elements of cost incurred in manufacturing a product and indicate the distinguishing characteristics of each.

Chapter 1: Exercises | Managerial Accounting

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