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ANSWERS TO QUESTIONS 1. (a) Disagree. Managerial accounting is a field of accounting that provides economic and financial information for managers and other internal users. (b) Mary is incorrect. Managerial accounting applies to all types of businesses—service, merchandising, and manufacturing. 2.

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ANSWERS TO QUESTIONS 1. (a) Cost accounting involves the measuring, recording, and reporting of product costs. A cost accounting system consists of manufacturing cost accounts that are fully integrated into the general ledger of a company. (b) An important feature of a cost accounting system is the use of a perpetual inventory system

### **CHAPTER 20**

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