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accounting information. b) Managerial accounting may deviate from generally accepted accounting principles (GAAP). c) Managerial accounting may present more detailed information. d) Managerial accounting may present more nonmonetary information. e) Managerial accounting places more emphasis on the future. 4.

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4. Jiambalvo Managerial Accounting6-4 EXERCISES E1. Fixed costs (e.g., administrative costs) are sometimes allocated based on a measure of business activity (e.g., sales). This makes the costs appear to be variable (e.g., the higher sales, the higher the allocation of administrative cost).

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Jiambalvo Managerial Accounting 2-6 E11. [LO 4, 5, 6] a. The use of predetermined overhead rates makes it possible to cost jobs immediately after they are completed. If a company used an actual overhead rate, then job costs would not be available until the end of the accounting period.

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