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Managers carry out three major activities
in an organization: planning, directing and
motivating, and controlling. Planning
involves establishing a basic strategy,
selecting a course of action, and specifying

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how the action will be implemented.

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Solutions Manual for Financial and
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2 Managerial Accounting and Cost
Concepts Solutions to Questions 2-1

Managers carry out three major activities
in an organization: planning, directing and
motivating, and controlling. Planning

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Accounting
involves establishing a basic strategy,
selecting a course of action, and specifying
how the

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Chapter 2: Overview The chapter
introduces the account and then briefly

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Accounting describes specific asset, liability, and stockholders' equity accounts. The chart of accounts is presented as a way to organize accounts, and the ledger is introduced as a tool for maintaining the accounts.

CHAPTER 2

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A “Change in Accounting Estimate Effected by a Change in Accounting Principle ” is a change in accounting estimate that is inseparable from the effect of a related change in accounting principle. An example of a change in estimate effected by a change in principle is a change in the method of depreciation,

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