

ERRATA

Managerial Accounting: Asia Global Edition (Second Edition, 2015)
Garrison, Noreen, Brewer, Cheng, Yuen

Front Pages page xix

For more information on Managerial Accounting's supplements package, see page xxvi.

Front Pages page xxxvii

Chapter 5 Absorption Costing and Variable Costing 207

Appendix 5B: Absorption Costing with Underapplied/Overapplied Overhead Adjustments 247

Front Pages page xliii

Appendix 15C Income Taxes and the Net Present Value Method 838

page 30

Remove CONNECT logo from the Exercises section.

page 132

(Table) ~~Exhibit 2-9~~ Exhibit 3-13

Required:

1. Check your worksheet by changing the variable selling cost in the Data area to \$900, keeping all of the other data the same as in Exhibit 3-13.

page 147, EXERCISE 3A-3 Least-Squares Regression

Refer to the data for Archer Company in Exercise 3-7.

Required:

2. If you also completed Exercise 3-7, prepare a simple table ...

page 186, Last line

Multiple-choice questions are provided on the text website at www.mheducation.asia/olc/garrison.

page 191

EXERCISE 4-10 Compute the Break-Even Point for a Multiproduct Company [LO9]

page 195

EXERCISE 4-22 Basics of CVP Analysis; Cost Structure [LO1, LO3, LO4, LO5, LO6]

page 273, Last sentence, modify as follows:

An example of how indirect costs are allocated is shown:

page 307 last paragraph modify as follows:

...the ABC product profit analysis depicted on page 303, or the traditional product profitability

page 313, 1st sentence

...\$4 per retail customer and \$6 per corporate customer based on the number of calls (see page 285).

page 313, #2

2. What are the resources consumed by these activities?

The four activities consume Resources R1 to R7 but some activities may consume more and some may consume less or even none of the selective resources (see pages 285 and 286).

page 324, Glossary

Activity (p. 289)

page 339, last line

Data concerning activity in the local commercial market follow:

page 392

The Excel worksheet form that appears below is to be used to recreate part of the example on pages 247-249 (Appendix 5B)

page 480, In Government Box

Note: Read the IN GOVERNMENT section on page 434 with regard to the use of activity-based costing in conjunction with process costing.

page 494, Schedule 1 Note 1

Cash collections from last year's fourth quarter sales. See the beginning-of-year balance sheet on page 509.

page 497, Schedule 3 Note 2

Cash payments for last year's fourth quarter material purchases. See the beginning of year balance sheet on page 509

page 517, Glossary

direct labor budget (p.498)

page 559, Glossary

Spending Variance (p. 550)

page 560, Applying Excel

The Excel worksheet form that appears on the next page is to be used to recreate the Review Problem on pages 558-559.

page 611, Applying Excel

The Excel worksheet form that appears on the next page is to be used to recreate the main example in the text on page 580-594 and 598-607.

page 719, PROBLEM 13A-5

Required: For (1) and (2) below, assume that the Pulp Division can sell all of its pulp to outside customers for \$70 per ton.

page 826

PROBLEM 15-27 Net Present Value Analysis [LO1]

page 865, Solution to Review Problem, Requirement 1:

Step 1: To complete this step, apply the equation on page 844 as follows:

page 867 3rd paragraph, last sentence

The cash outflows related to Rockford's investing activities can be computed using the basic equation for assets mentioned on page 844:

page 867

Rockford's Retained Earnings account and the basic equation for stockholders' equity (introduced on page 844) can be used to compute the company's dividend payment as follows: