

# Horngrens Financial Managerial Accounting Fifth Edition

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... Stakeholders have an interest of some sort in the company, and include customers, creditors, suppliers, employees, and investors. Managerial accounting provides information to help managers make wise decisions, effectively manage the resources of the company, evaluate operations, plan, and control.

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When a job is completed, Finished Goods Inventory is debited and Work-in-Process Inventory is credited. The effect on the accounting equation is that one asset (Finished Goods Inventory) is increased and another asset (Work-in-Process Inventory) is decreased.

18) Managerial accounting provides financial statements that report results of operations, financial position, and cash flows both to managers and to external stockholders.

Answer: FALSE

Explanation: Managerial accounting provides the information needed to plan and control operations.

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