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Excel (continued) 1. When the total fixed manufacturing
overhead cost for the Milling De-partment is changed to
\$300,000, the worksheet changes as show be-low:

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For centuries, the lighthouse has stood as a beacon of guidance for mariners at sea. More than an aid to navigation, the lighthouse symbolizes safety, permanence, reliability, and the comforts of the familiar. For this reason, we have chosen to illustrate the twelfth Canadian edition of our flagship Managerial Accounting publication by Garrison/Libby/Webb with a lighthouse image that encapsulates the greatest strengths of this market leading text. Garrison guides students through the challenges of learning managerial accounting. It identifies the three functions managers must perform within their organizations--plan operations, control activities, and make decisions--and explains the accounting information necessary for these functions. The twelfth Canadian edition of Managerial Accounting continues to place an emphasis on three core qualities: relevance, balance and clarity.

As the long-time best-seller, Garrison has helped guide close to 2 million students through the challenging waters of managerial accounting since it was first published. It identifies the three functions managers must perform within their organizations—plan operations, control activities, and make decisions—and explains what accounting information is necessary for these functions, how to collect it, and how to interpret it. To achieve this, Managerial Accounting, 12/E, focuses, now as in the past, on three qualities: Relevance. Every effort is made to help students relate the concepts in this book to the decisions made by working managers. With insightful chapter openers, the popular Managerial Accounting in Action segments within the chapters, and stimulating end-of-chapter exercises, a student reading Garrison should never have to ask “Why am I learning this?” Balance. There’s more than one type of business, and so Garrison covers a variety of business models, including not-

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for-profit, retail, service, and wholesale organizations as well as manufacturing. In the twelfth edition, service company examples are highlighted with icons in the margins of the text. Clarity. Generations of students have praised Garrison for the friendliness and readability of its writing, but that's just the beginning. Technical discussions have been simplified, material has been reordered, and the entire book carefully retuned to make teaching—and learning—from Garrison as easy as it can be. In addition, the supplements package is written by Garrison, Noreen, and Brewer, ensuring that students and professors will work with clear, well-written supplements that employ consistent terminology.

Introduction to Managerial Accounting by Folk/Garrison/Noreen is based on the market-leading text, Managerial Accounting, by Garrison and Noreen. However, this is not simply a briefer book with chapters removed; it has been rethought and retooled to meet the needs demanded by the market: a more accessible, yet thorough student-friendly text that satisfies the basic needs of the managerial accounting student without unnecessary depth on advanced topics associated with the follow-up course, cost accounting/cost management. Faculty and students alike will find this new text has retained the hallmark features of the Garrison/Noreen text: author-written supplements; excellent readability; terrific examples; thorough, relevant, and balanced end of chapter material. In sum, this is a book instructors can count on!

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