

MindTap Quick Start Guide

Managerial Accounting: Asia-Pacific 2nd Edition

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Managerial Accounting is characterised by a strong pedagogical framework and a dynamic and practical approach that directly demonstrates how students can develop their careers in real life. The text introduces students to the underlying concepts and applications of management accounting tools and helps learners to link the content between chapters as they progress through the book.

3 Key Features

Activity	Where to find it – an example	What is it	Why it matters
Concept Clips	<ol style="list-style-type: none"> Chapter 1: Introduction to Managerial Accounting APPLY Concept Clip: The Expanding Role of Data Analytics in Managerial Accounting <p><i>See it in the Cengage Mobile app</i></p>	Concept Clips Detailed animations that teach core concepts with narrated audio.	Students gain understanding from alternative media-rich explanations of core concepts.
Excel Templates	<ol style="list-style-type: none"> Chapter 2: Basic Managerial Accounting Concepts Revise Chapter activities: Chapter 2 Ex2.27 Cost Assignment Navigate to bottom of this example, click on Excel template: exercise 2.27 to download Excel template 	Excel Templates Downloadable excel templates which encourage students to work through selected questions from the end-of-chapter section.	Excel templates allow students to put their learning into practice and check their understanding of key chapter concepts and equations.
Concept Check Quizzes	<ol style="list-style-type: none"> Chapter 15: Inventory Management and Scheduling Learn Reading Activity 15.1: Decision making for inventory management Concept Check 15.1: Decision making for inventory management Click Start button to begin quiz 	Concept Check Quizzes Concept check quizzes are automatically graded assignments that assess students' basic understanding of key concepts presented in each section of the chapter.	These questions ensure that students are familiar with basic concepts before coming to class so you can go further with the time you have, building upon that base level of knowledge.

MindTap Learning Path

Managerial Accounting, Edition 2

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Learning path location	Activity	How many	What is it	Seat time	Why it matters
ENGAGE	Experience with managerial decisions	In all chapters	Introduces the chapter content and what the student will learn in the chapter.	5 mins	Gain an insight into how managerial accounting theories relate to the real world.
LEARN	Readings	In all chapters	This is where the core text content lives. It is an interactive eReader with integrated tools for students and instructors, including interactive figures that help bring concepts to life. Students can search, jump to sections, highlight, take notes, have the text read aloud, define words and more.	Varies by student	This interactive eReader serves as a foundation and reference of content for the course.
	Concept-check quizzes (in-line)	In all chapters	Concept check quizzes are automatically graded assignments that assess students' basic understanding of key concepts presented in each section of the chapter.	2-3 mins per quiz (multiple quizzes per chapter)	These questions ensure that students are familiar with basic concepts before coming to class so you can go further with the time you have, building upon that base level of knowledge.
	Excel templates	Chapters 2-14	Downloadable excel templates which encourage students to work through selected questions from the end-of-chapter section.	3-5 mins per question	Excel templates allow students to put their learning into practice and check their understanding of key chapter concepts and equations.
APPLY	Concept clips	Chapters 1-14, 16 & 17	Detailed animations that teach core concepts with narrated audio.	2 minutes per video	Students gain understanding from alternative media-rich explanations of core concepts.

Learning path location	Activity	How many	What is it	Seat time	Why it matters
REVISE	Quizzes	In all chapters	Interactive quizzes covering all chapter concepts are applied to management scenarios and are automatically graded.	10 minutes	These quizzes help to move students beyond basic understanding, requiring them to apply their knowledge rather than simply recalling information from the chapter.
Assess	Test bank	In CNOW app	Instructor assignable questions available through the CNOW app. Each chapter includes approximately 30 different questions of the following types: multiple choice, true false and fill-in-the-blank.	Varies	These assessment questions help you create, customise and deliver tests in minutes.

Digital Contents

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Topic/Chapter	Digital activities and resources
Chapter 1: Introduction to Managerial Accounting	<p>Concept Clip: How Does Managerial Accounting Information Help Companies?</p> <p>Concept Clip: The Expanding Role of Data Analytics in Managerial Accounting</p> <p>Concept Clip: Ethical Behavior</p>
Chapter 2: Basic Managerial Accounting Concepts	<p>Concept Clip: Cost Object</p> <p>Concept Clip: The Impact of Product versus Period Costs on the Financial Statements</p> <p>Concept Clip: Direct Materials Used in Production</p> <p>Concept Clip: Cost of Goods Manufactured</p> <p>Concept Clip: Cost of Goods Sold</p>
Chapter 3: Cost Behaviour	<p>Concept Clip: The Basics of Cost Behavior</p> <p>Concept Clip: Semi-Variable Cost Behavior</p> <p>Concept Clip: General Methods for Separating Mixed Costs into Fixed and Variable Components</p>
Chapter 4: Job-Order Costing	<p>Concept Clip: Normal Costing & Overhead Application</p> <p>Concept Clip: Normal Costing & Applying Overhead – Part B</p> <p>Concept Clip: Allocation – Here’s How It’s Used in Your Life</p> <p>Concept Clip: Departmentalizing the Factory</p> <p>Concept Clip: Direct Method of Support Department Allocation</p>
Chapter 5: Process Costing	<p>Concept Clip: Sequential and Parallel Processes</p> <p>Concept Clip: Equivalent Units</p> <p>Concept Clip: Estimating Degree of Completion and Ethical Behavior</p> <p>Concept Clip: Multiple Processes and Non-uniform Inputs</p> <p>Concept Clip: Equivalent Units and Cost Assignment: Weighted Average Method</p>
Chapter 6: Activity-based Costing	<p>Concept Clip: Comparison of ABC with Traditional Costing Methods</p> <p>Concept Clip: Glensons International, Inc, ABC, and Sustainability</p> <p>Concept Clip: Classifying Activities</p> <p>Concept Clip: ABC Model: Two-Stage Process</p>
Chapter 7: Master Budget and Behavioural Issues	<p>Concept Clip: Purchases Budget</p> <p>Concept Clip: Budgeted Cash Inflows</p> <p>Concept Clip: Budgeted Cash Outflows</p>
Chapter 8: Standard Costing: A Managerial Control Tool	<p>Concept Clip: Establishing Standards: At Kicker</p> <p>Concept Clip: Quantity and Price Variances</p> <p>Concept Clip: Labor and Material Variances</p> <p>Concept Clip: Using Materials Variance Information</p> <p>Concept Clip: Journal Entries for Material and Labor Variances</p>
Chapter 9: Flexible budgets and Overhead Analysis	<p>Concept Clip: Flexible Budgeting for Planning</p> <p>Concept Clip: Flexible Budgeting for Performance Evaluation</p>

Topic/Chapter	Digital activities and resources
Chapter 10: Cost–Volume–Profit Analysis: A Managerial Planning Tool	<p>Concept Clip: Absorption and Variable Costing Inventory</p> <p>Concept Clip: Absorption and Variable Costing Income Statements</p> <p>Concept Clip: Variable Costs, Contribution Margin and Contribution Margin Ratio</p> <p>Concept Clip: Breakeven Approaches</p> <p>Concept Clip: Breakeven Sales Dollars</p> <p>Concept Clip: Changes in Breakeven Variables</p> <p>Concept Clip: Breakeven Between Two Options</p>
Chapter 11: Short-run Decision Making: Relevant Costing	<p>Concept Clip: Tactical Decision Making in Your College Town</p> <p>Concept Clip: The Importance of Relevance for Tactical Decision Making</p> <p>Concept Clip: Special Order Decisions</p> <p>Concept Clip: Keep-or-Drop Decisions</p> <p>Concept Clip: Cost-Based Pricing Decisions</p>
Chapter 12: Long-run Decision Making	<p>Concept Clip: Payback Period for a Bi-Fuel Conversion</p> <p>Concept Clip: NPV and CNG Conversion Project</p> <p>Concept Clip: Sustainability, IRR, and Uncertainty</p> <p>Concept Clip: Mutually Exclusive Capital Budgeting Projects: At Kicker</p>
Chapter 13: Performance Evaluation, Decentralisation, Transfer Pricing and Rewards Systems	<p>Concept Clip: Return on Investment - ROI</p> <p>Concept Clip: Margin and Turnover</p> <p>Concept Clip: Residual Income</p> <p>Concept Clip: Transfer Pricing</p>
Chapter 14: Resource Management: Activity-based Management	<p>Concept Clip: Managing Customer Profitability</p> <p>Concept Clip: Value and Nonvalue-Added Costs: At Kicker</p> <p>Concept Clip: Reducing Quality Costs</p>
Chapter 16: Strategy – Strategic Management and Performance Systems	<p>Concept Clip: Cycle Time and Velocity</p>
Chapter 17: Environmental and Social Management Accounting: Its Contribution to Business Sustainability	<p>Concept Clip: The Role of Management Accounting in the Business Sustainability Cycle</p>