

Page	Atkinson Errata Sheet - Description
vii	Page 3 entry, line 6: <i>What is Management Accounting Information?</i> 3 (Question mark missing)
vii	Page 29 entry, line 32: Information misspelled
viii	Add: IN PRACTICE: The \$1,000 Hammer 45
viii	Page 47 entry, line 7: Add 's' to Consideration
ix	Page 97 entry, line 3: Italicize <i>Napoleon Dynamite</i> and <i>Stealth</i>
ix	Add: IN PRACTICE: Barriers to Implementing ABC Systems 163
xi	Add folio to line 21: <i>The Meaning of "Control"</i> 314
xii	Page 363 entry, line 20: First hyphen should be an en dash
xiii	Page 423 entry, line 15, should read: THE TECHNOLOGICAL EDGE: Business
xiv	Page 543 entry, line 46, should read: <i>Profitability Index</i> 543
xv	Entry out of order – Move 'IN PRACTICE: Using Simulation to Identify Project Risk 556'
xvi	Insert entry: IN PRACTICE: Ratios and Organizations in Difficulty 623
xxv	Paragraph 1, line 4: Delete hyphen: Prentice Hall
	CHAPTER 1
2	Line 1, should read: the proposed design for manufacturability and integrity, and approved . . .
4	Exhibit 1-2: Financial and Nonfinancial are misspelled.
7	Paragraph 1, line 1: Slowed should be lowercase – slowed.
7	In Practice Box, paragraph 1, line 7: Delete comma after governments
7	In Practice Box, last line, should read: Boeing announced that it will contract out the wing for its new 7E7 jet to Japan's Mitsubishi Heavy Industries.
9	Exhibit 1-6: Financial is misspelled.
9	Exhibit 1-6: Missing bulleted entry (.Delivering products) to position below bulleted entry 'Selling products.'
12	In Practice Box, line 3: Insert space after period, before 'Exhibit 1-8'
12	In Practice Box, line 4: 'materials' should be 'material'
13	Last sentence, should read: They allowed operating department managers to budget expenses and to measure and monitor actual spending against those budgets.
20	Question 1-8, line 2, should read: and those needed in service...
20	Exercise 1-14 (c), line 3, should read: the vice president of...
21	Last paragraph, line 5: evaluation should be valuation.
	CHAPTER 2
27	Paragraph 2, line 1, should read: Most conventional landscaping services were competitive because of the low entry costs and strong competition.
28	Line 5, should read: concern for Lynn. Based on
30	Paragraph 4, line 4: Change include to 'is'

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31	Paragraph 2, line 5: Change accounts to 'accountants'
32	Line 5: Delete 'only'
34	Exhibit 2-3: Vertical label should be changed to 'Fixed Cost' and the horizontal label should be 'Resource Units'
35	Exhibit 2-4, caption, should read: Cost of Production Under Different Assumptions. Vertical label should be changed to 'Cost of Production' and Horizontal label should be cap/lc, Units Produced.
35	Paragraph 3, line 5: product should read 'produce'
37	In Practice Box, line 3: Change 'manufacturing to 'manufacture'
37	In Practice Box, line 4, 5: Change 'million' to 'm'
39	First displayed equation should not be set bold.
40	In Practice box, line 1, should read: Because fixed costs are a large proportion...
41	Exhibit 2-5: Vertical and horizontal label should be c/lc. Delete key below horizontal label as rules are identified in art. Delete top label in art, inconsistent with style and caption duplicates the label.
44	Exhibit 2-8: Delete key below horizontal label as rules are identified in art. Delete top label in art, inconsistent with style and caption duplicates the label. Extend art to include labels.
46	Exhibit 2-10: Horizontal label should read: Lawns Mowed
47	Paragraph 5, line 4, should read: ...and that is, given the estimated cost while \$19, the actual ...
47	Paragraph 7, line 9: Insert 'incremental' ...expected incremental gain...
47	Please note that equations in running text are set smaller than surrounding text.
48	Paragraph 1, line 8, should read: suppose you were told that the flight is going to take off as scheduled and that you must compute the cost of
48	Paragraph 1, line 10, should read: this latter case, you might include only the incremental cost of items such as fuel, baggage handling, and
49	Photo credit, should read: Niall MacLeod/CORBIS.
50	Paragraph 2, line 4, should read: hands and going to a movie will not affect her grade, then her opportunity cost is
50	Please note that equations in running text are set smaller than surrounding text.
51	Paragraph 1, line 2, should read: using a minute of the machine time...
51	Paragraph 2, line 6, begin sentence: So then...
53	Photo credit, should read: Sandra Baker/Liaison Agency, Inc.
57	Misplaced photo, belongs on page 61. Photo on page 61 belongs on page 57.
58	Exhibit 2-16: Close up \$ with numbers.
59	Exhibit 2-17: Close up \$ with numbers.
79	Exercise 2-45: Close up \$ with numbers.

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81	Exercise 2-49: Close up \$ to numbers.
61	Misplaced photo, belongs on page 57. Photo on page 57 belongs on page 61.
64	Please note that equations in running text are set smaller than surrounding text.
67	Paragraph 3, line 4, begin line: suggests that other...
68	Exhibit 2-23: Add 'equipment' to the first bulleted entry (Own equipment). Indent turnover (capacity)
68	Summary, paragraph 3, line 4, delete: 'which we saw'
76	Exercise 2-39, line 5, should begin: per one-way flight...
77	Exhibit 2-24, caption: Add colon after Airport
78	Insert line space before Exercise 2-44
80	Paragraph 2, line 4: Delete 'nonroutine'
	CHAPTER 3
83	Chapter opening vignette, line 3, should read: billings each year and has a strong reputation...
91	In Practice Box, line 1: Add period after Inc
94	Exhibit 3-6: Footnote set incorrectly and type is cut off. Callout sets superior/lowercase/ital, note sets roman in table font. Refer to page 90.
97	Exhibit 3-10: Change \$8280.00 to \$8,280.00
97	In Practice Box, title: Italicize <i>Napoleon Dynamite</i> and <i>Stealth</i>
98	In Practice Box, first photo: Photo caption/source note incorrectly set. <i>Napoleon Dynamite</i> should set italic. Insert period after closing parens.
98	In Practice Box, line 2, should read: <i>Source</i> : www.images.movie-gazette.com/albums/20041128/napoleon-dynamite-07.jpg .
98	In Practice Box, second photo: Photo caption/source note should read: Jamie Foxx, Jessica Biel, and Josh Lucas in <i>Stealth</i> . <i>Source</i> : Sony Pictures.
102	Exhibit 3-14: Delete parens in source note.
105	Exhibit 3-17: Rules are under the wrong line. Remove under 'Total cost to be accounted for (a)' and insert under 'Cost added during June' (under numbers only).
116	Exhibit 3-31: Close up \$ to numbers
117	Displayed equation (after second paragraph) set up incorrectly. Should read: $0.975P = \$356,000$ $P = \$365,128 \text{ (align on equal signs)}$
126	Exercise 3-40, second table: Delete 's' in Direct labor costs
127	Exercise 3-42: Rules are under the wrong line. Remove under Equipment maintenance line and insert under General and administrative line (under numbers only).

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	CHAPTER 4
133	Photo source needed? CORBIS?
138	Photo: Delete parens in source note.
144	Exhibit 4-8a: Revenues 1,800 should be Revenues 1,800,000. Internal labels should fit inside art screen.
144	Exhibit 4-8b: Revenues 418.5 should be Revenues 418,500. Center label '54' vertically/horizontally. Internal labels should fit inside art screen
163	Box: Reset box heading, should be an In Practice box.
	CHAPTER 5
217	Place source note within In Practice box.
220	Paragraph 4, line 3: Acronym (PCE) wrong weight.
220	Equation: $PCE = (\text{Processing time} + \text{Moving time} + \text{Storage time} + \text{Inspection time})$ should read: $PCE = \text{Processing time}/(\text{Processing time} + \text{Moving time} + \text{Storage time} + \text{Inspection time})$
223	Exhibit 5-9: Caption should begin a new line
228	Exhibit 5-12: Insert straddle rule under Internal Failure Costs/External Failure Costs
251	Line following table needs to set as text, not part of table.
252	Line following table needs to set as text, not part of table.
258	Exhibit 5-19: Delete parens in source note.
261	Exhibit 5-21: Insert 's' to second column heading, Other Departments
261	Exhibit 5-21: Insert rules under entries in "Total Class I failure costs" line.
	CHAPTER 6
264	Photo source: Shutter stock is one word, Shutterstock.
267	In Practice Box: Center photo in box
270	Photo source: Brownie Harris/CORBIS.
274	Place source note within In Practice box.
279	Photo source: Shutter stock is one word, Shutterstock
281	Incorrect photo/source, photo should be of cars in traffic (photo 6-7).
294	Exercise 6-34: Delete rules under entries of line, 'Price'
294	Exercise 6-35: Rules should position under entries in the 'Machine setups' and 'Total' lines. Runback copy in the line '\$225,000 direct labor dollars' to fit one line. Line '550 number of inspections' should read '550 inspections'
295	Exercise 6-36, line 5, should read: Variables support
305	Paragraph 1, line 5: Replace 'value' with 'valve,' (including the comma)
306	Paragraph 1, line 4: Delete 's' on 'follows'

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	CHAPTER 7
324	Exhibit 7-6: 'Brew basket cid' should read 'Brew basket lid'
330	Footnote 6: Add period after <i>Costing</i> ."
333	Exhibit 7-16: Type cut off on right and bottom of figure. Label in top right oval should read: Customer benefits Power consumption, etc.
350	Required (e), should read: ...function group or component...
	CHAPTER 8 – no corrections
	CHAPTER 9
423	Box set incorrectly – set as on page 159.
439	Last quote on page, line 4: Delete parens around (both current and new)
441	Paragraph 1, line 4: Ending period goes within quotes.
441	Line 12: Delete (JIT)
	CHAPTER 10
452	Exhibit 10-5, second column: Total liabilities spelled incorrectly.
456	Photo caption: Capitalize 'states' (United States)
468	Exhibit 10-15: Caption should set c/lc.
477	Exhibit 10-23: Vertical labels (2) are set the wrong way, turn 180 degrees.
480	Exhibit 10-30, bottom entry in last column, set incorrectly: Should be \$10,100
495	Key Terms, missing, misspelled: Insert 'Price variances, 473' and correct 'Quantity variances, 473'
497	Exercise 10-48 (b), should read: Determine the direct material quantity variance for job 822 based on the actual quantity of materials used.
497	Exercise 10-48 (c), should read: Determine the actual quantity of direct labor hours used on job 822.
505	Exercise 10-66, paragraph before 'Required,' line 6: Delete 'capacity-related'
516	Exercise 10-86: Delete parens around 'Discuss case 8-79'
	CHAPTER 11
528	Exhibit 11-3: Vertical and horizontal labels not placed correctly.
531	Exhibit 11-5: Vertical and horizontal labels not placed correctly.
533	Exhibit 11-7, column 3, entry 2: Change 0.1.8594 to 1.8594
549	First displayed equation: Insert space between lines
551	Paragraph 4, line 6, should read: (.9772) that the net cash flow benefit will be at least \$80,000," since only about 2% of
555	Exhibit 11-26: Rules under entries should set black.
574	Exhibit 12-1, labels misspelled: Convertor should be Converter; Electric arc lurnace should be Electric arc furnace. In addition, art should fade behind all labels so that they are legible.

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581	In Practice, line 9, should read: customer spends in line at the counter, property
582	Photo Ok? Black frame appears awkward.
607	Key term acronym should be color.
617	First displayed equation still set incorrectly: 'Total long-term debt' hyphen it set too tight.
618	Displayed equation at bottom of page set incorrectly: Accounts receivable turnover should center horizontally on equal sign and space from label to equal sign should close up as on right side of equal sign to buildup.
624	Lowercase 'to' in the 1-head
624	Exhibit 12-21: Delete parens around source note. See p. 362 for style.
635	Paragraph 2, line 8: Too much space between 'capacity' and 'is.'
	GLOBAL CHANGES
	All In Practice and The Technological Edge boxes should have a box rule. See design/specs for weight of rule. Please note, only one top/bottom rule per box. For example, if an In Practice box continues to a second page, do not position a bottom rule on the first page OR the top of the second page. Box concludes with the bottom rule of the box.
	Close up \$ (dollar sign) with numbers. For example, \$3,000.00.