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CHAPTER 15 (FIN MAN); CHAPTER 1 (MAN) INTRODUCTION TO MANAGERIAL ACCOUNTING

DISCUSSION QUESTIONS

1. Financial accounting and managerial accounting are different in several ways. Financial accounting information is reported in statements that are useful to persons or groups outside of a company. These statements objectively report the results of operations for fixed periods of time and the financial condition of the business under generally accepted accounting principles. Managerial accounting information uses both subjective and objective information to meet the specific needs of management. This non-GAAP information can be reported periodically or as needed by management and can be reported for the entire entity or for segments of the organization. This information includes (i) historical data, which provide objective measures of past operations, and (ii) estimated data, which provide subjective estimates about future decisions.
2. **A.** A line department is directly involved in providing goods and services to customers, while a staff department provides service, assistance, or advice to line departments or other staff departments.
B. (1) Sales Department
(2) Personnel Department
3. Direct materials cost
4. Prime costs are the combination of direct materials and direct labor costs, while conversion costs are the combination of direct labor costs and factory overhead costs.
5. Product costs are composed of three elements of manufacturing costs: direct materials cost, direct labor cost, and factory overhead cost. These costs are treated as assets until the product is sold. Period costs consist of selling and administrative expenses that are used in generating revenue during the current period. They are recognized as expenses on the current period's income statement.
6. The three inventory accounts for a manufacturing business are as follows:
A. Finished goods inventory consists of completed (or finished) products that have not been sold.
B. Work in process inventory consists of the direct materials, direct labor, and factory overhead costs

Managerial Accounting 14th Edition Problem 11e

AN Whitehead



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Whispering the Secrets of Language: An Mental Journey through **Managerial Accounting 14th Edition Problem 11e**

In a digitally-driven world where monitors reign supreme and quick conversation drowns out the subtleties of language, the profound strategies and psychological subtleties concealed within phrases often get unheard. Yet, nestled within the pages of **Managerial Accounting 14th Edition Problem 11e** a captivating fictional prize pulsating with raw feelings, lies an exceptional quest waiting to be undertaken. Published by a skilled wordsmith, that enchanting opus invites viewers on an introspective journey, delicately unraveling the veiled truths and profound influence resonating within ab muscles cloth of every word. Within the psychological depths with this poignant review, we will embark upon a sincere exploration of the book is key subjects, dissect their fascinating writing model, and yield to the strong resonance it evokes strong within the recesses of readers hearts.

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