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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 Exercise 12

Richard Bailey



Managerial Accounting 14th Edition Exercise 12:

Whispering the Secrets of Language: An Emotional Quest through **Managerial Accounting 14th Edition Exercise 12**

In a digitally-driven earth where displays reign great and instant conversation drowns out the subtleties of language, the profound techniques and mental nuances hidden within words frequently go unheard. However, located within the pages of **Managerial Accounting 14th Edition Exercise 12** a interesting literary prize blinking with organic thoughts, lies an extraordinary quest waiting to be undertaken. Composed by a skilled wordsmith, that wonderful opus encourages readers on an introspective journey, gently unraveling the veiled truths and profound influence resonating within the very cloth of each and every word. Within the mental depths with this moving review, we shall embark upon a genuine exploration of the book is primary subjects, dissect their captivating publishing style, and fail to the effective resonance it evokes heavy within the recesses of readers hearts.

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