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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.
- 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
- Direct materials cost.
- 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 Chapter 1solutions**

John K. Harris

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Vocational-technical Learning Materials Bruce Reinhart, 1974 Accounting John Hoggett, John Medlin, Keryn Chalmers, Claire Beattie, Andreas Hellmann, Jodie Maxfield, 2024-01-29 A benchmark Accounting text over the past 30 years Hoggett's Accounting has been refreshed in this twelfth edition A must have for students who want to succeed in their unit and leave with a rich foundation of technical knowledge for their future study and accounting career the text focuses on accounting from the perspective of a financial statement preparer With two versions being published Hoggett's Financial Accounting can be used for either the typical one semester course or Hoggett's Accounting with 6 additional introductory management accounting chapters can extend to two semesters The eBook edition of Accounting 12th Edition features a range of instructional media content designed to provide students with an interactive and engaging learning experience This unique resource can also form the basis of a blended learning solution for lecturers **Subject Guide to Books in Print** Introduction to Management Accounting Charles T. Horngren, Gary L. Sundem, William O. Stratton, 1996 This edition recognizes the current trends in management accounting and clearly presents the basic concepts and techniques Although basic concepts in management accounting have not changed dramatically the application of those concepts has been significantly influenced by a competitive world environment and significant changes in the cost accounting systems used by large companies and corporations The focus of the text remains the understanding of costs and cost behavior and the use of cost information for planning and control decisions **Managerial Accounting** Joseph G. Louderback, Geraldine F. Dominiak, 1978 Ri Inst Supp CD-ROM Actg +Sm Hollander,1999-06 Student Guide and Review Manual, Cost Financial & Managerial Accounting Belverd E. Needles, Henry R. Anderson, James C. Accounting John K. Harris, 1991 Caldwell,1991 Subject Guide to Children's Books in Print 1997 Bowker Editorial Staff, R R Bowker Publishing, 1996-09 Prentice-Hall Accounting Faculty Directory, 1995 Financial Accounting R.L. Gupta, V.K. Gupta, 2021-12-15 The book has been designed as per the Syllabus prescribed by the University of Madras for Paper on Financial Accounting effective 2020 21 for B Com Degree First and Second Semesters Core Course B Com A F B Com CS B Com BM B Com MM B Com CA Study Guide to Accompany Accounting Principles, Third Edition [by] Hermanson, Edwards, and B Com ISM **Salmonson** Letricia Gayle Rayburn, 1986 **Operations Management** Joel D. Wisner, 2016-06-20 Finally an operations management book to get excited about Operations Management A Supply Chain Process Approach exposes students to the exciting and ever changing world of operations management through dynamic writing application and cutting edge examples that will keep students interested and instructors inspired Author Dr Joel Wisner understands that today s students will be entering a highly competitive global marketplace where two things are crucial a solid knowledge of operations management and an understanding of the importance for organizations to integrate their operations and supply chain processes With this in mind Wisner not only provides a clear and comprehensive introduction to operations management but also gives attention to the important processes involved in linking firms operations in a supply chain environment **Introduction to Business** 

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