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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 2

**William C. Himstreet, Wayne Murlin  
Baty, Carol M. Lehman**



## **Managerial Accounting 14th Edition Exercise 12 2:**

Managerial Accounting, EMEA Edition James Jiambalvo, 2019-10-15 To be a successful manager you need to understand how foundational managerial accounting concepts apply to the business world Managerial Accounting 7th edition helps students make direct connections between the classroom and the boardroom by presenting robust cases and managers comments on real company issues Known for its You Get What You Measure framework this edition presents an updated focus on building students decision making and critical thinking skills through incremental analysis and data analytics coverage Appropriate for both introductory and MBA Managerial Accounting courses Managerial Accounting 7th edition helps prepares students for their role as future leaders *Managerial Accounting for Strategic Decision Making, Preliminary Edition* Charles E. Davis, Elizabeth B. Davis, 2010-10-18 Business professionals that need to gain a stronger understanding of key accounting concepts will appreciate this book s approach It focuses on the core concepts framed within the context of one company C C Sports and its supply chain Through this example they ll learn fundamentals of how a business operates along with the type of decisions that managers must make on a daily basis Focus On mini chapters incorporate streamlined complete coverage of certain topics Reinforcing examples and exercises are also included to enable business professionals to assess their level of understanding before progressing to more advanced discussions

**Managerial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Ibrahim M. Aly, 2018-05-28 Managerial Accounting teaches students the fundamental concepts of managerial accounting in a concise and easy to comprehend fashion Stimulating review materials at the end of each section helps students develop their decision making skills Students are provided the tools and guidance to take more initiative in their learning making them more engaged more prepared and more confident **Instructor's Resource Guide Transparency Masters and Video Guide to Accompany Managerial Accounting, Tenth Edition** Ray H. Garrison, 2003 Accounting Principles, Chapters 14-27, Problem-Solving Survival Guide Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2001-05-02 The Navigator the centerpiece of the learning system that empowers students to succeed consists of A checklist at the beginning of each chapter outlining text features and study skills needed A series of check boxes to prompt students to use the learning aids in the chapter and set priorities while studying Accounting in Action and Technology in Action boxes give students glimpses into the real world of business including Ethics Insights International Insights e Business Insights and Business Insights Student and Instructor Approved Pedagogy includes marginal accounting equation analyses and financial statements and ratio analysis throughout the text The strategic use of color photographs and illustrations rated 1 in instructor satisfaction Infographics These memorable visual reminders help students visualize and apply accounting concepts to the real world Unparalleled Readability Students using Accounting Principles rated their text easy to read more frequently than students using other accounting principles textbooks The new edition continues to reflect this conversational style and highly rated clarity Useful Thought Provoking

End of Chapter Material including Self Study Questions Questions Brief Exercises Exercises A B Problem Sets and Broadening Your Perspective which is divided into two sections Financial Reporting and Analysis includes financial reporting problems comparative analysis problems Interpreting Financial Statements A Global Focus and Exploring the Web exercises Critical Thinking includes Group Decision Case Communication Activity and Ethics Case     **The United States Catalog** Mary Burnham,Carol Hurd,1928     El-Hi Textbooks and Serials in Print ,2003     *Digest of Education Statistics* ,2010 Contains information on a variety of subjects within the field of education statistics including the number of schools and colleges enrollments teachers graduates educational attainment finances Federal funds for education libraries international education and research and development     **A Guide to the Evaluation of Educational Experiences in the Armed Services** ,2004     *Maharashtra B.Ed. CET (2 Years) Book By Chandresh Agrawal* Chandresh Agrawal,Nandini Books,2025-11-04 The Maharashtra B Ed CET 2 Years Book By Chandresh Agrawal Covers Objective Questions With Answers     **Managerial Accounting** Jack L. Smith,Robert M. Keith,William L. Stephens,1988     Problem Solving Survival Guide to accompany Financial Accounting with Annual Report Marilyn F. Hunt,Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,2005-05-02 This edition of a highly successful text retains the traditional procedural coverage of the previous editions along with a practical decision making focus     **Personnel Management** ,1962     American Book Publishing Record ,2003     **Business Communications** William C. Himstreet,Wayne Murlin Baty,Carol M. Lehman,1993 For an undergraduate or possibly graduate course in introductory business communication found in departments of business including marketing management and information systems business education English and communications     **Second Decennial Edition of the American Digest** ,1924     Engineering Journal ,1924 Vol 7 no 7 July 1924 contains papers prepared by Canadian engineers for the first World power conference July 1924     **The Journal of the Engineering Institute of Canada** Engineering Institute of Canada,1924     Corpus Juris William Mack,William Benjamin Hale,1915 **Bulletin** University of Minnesota,1926

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