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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 Solutions Manual

**J Elliott**



## **Managerial Accounting 14th Edition Solutions Manual:**

## Embracing the Song of Appearance: An Emotional Symphony within **Managerial Accounting 14th Edition Solutions Manual**

In some sort of eaten by displays and the ceaseless chatter of instantaneous conversation, the melodic beauty and psychological symphony developed by the published word frequently diminish into the background, eclipsed by the constant sound and distractions that permeate our lives. However, located within the pages of **Managerial Accounting 14th Edition Solutions Manual** a charming literary value full of raw thoughts, lies an immersive symphony waiting to be embraced. Constructed by an elegant musician of language, that fascinating masterpiece conducts visitors on an emotional trip, well unraveling the hidden tunes and profound influence resonating within each cautiously constructed phrase. Within the depths of the emotional review, we will investigate the book is main harmonies, analyze its enthralling writing fashion, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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