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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 Edition 14

**M. Suzanne Oliver, Charles T.
Horngren, Walter T. Harrison Jr.**



Managerial Accounting Edition 14:

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 *Ebook: Managerial Accounting - Global Edition* Ronald Hilton, David Platt, 2014-09-16 We are pleased to present this Global Edition which has been developed specifically to acquaint students of business with the fundamental tools of managerial accounting and to promote their understanding of the dramatic ways in which business is changing The emphasis is on teaching students to use accounting information to best manage an organization Each chapter is written around a realistic business or focus company that guides the reader through the topics of that chapter There is significant coverage of contemporary topics such as activity based costing target costing the value chain customer profitability analysis and throughput costing while also including traditional topics such as job order costing budgeting and performance evaluation Many of the real world examples in the Management Accounting Practice boxes have been revised and updated to make them more current and several new examples have been added This Global Edition has been adapted to meet the needs of courses outside the United States and does not align with the instructor and student resources available with the U S edition [Managerial Accounting, 14th Edition](#) Keira R. Bentley, 2015-08-10 Thought provoking and accessible in approach this updated and expanded second edition of the Managerial Accounting 14th Edition provides a user friendly introduction to the subject Taking a clear structural framework it guides the reader through the subject s core elements A flowing writing style combines with the use of illustrations and diagrams throughout the text to ensure the reader understands even the most complex of concepts This succinct and enlightening overview is a required reading for advanced graduate level students We hope you find this book useful in shaping your future career Feel free to send us your enquiries related to our publications to info@risepress.com Rise Press

Introduction to Management Accounting: Chapters 1-14 with MyAccountingLab Charles T. Horngren, David Burgstahler, Gary L. Sundem, William O. Stratton, Jeff Schatzberg, 2011 For undergraduate or MBA level managerial accounting courses An essential tool for understanding how to make effective economic decisions In today s troubled economy it s important to show students how managerial decisions can affect business costs Introduction to Management Accounting helps to enhance students ability to make effective economic decisions by encouraging them to understand the inner workings of the concepts rather than solely focusing on technique memorization Overall this text describes both theory

and common practices in a way that will help students produce information that is useful in day to day decision making The fifth edition includes new and revised material on real businesses and ethics **Financial & Managerial Accounting Ch 14-24 (Managerial Chapters)** M. Suzanne Oliver, Charles T. Horngren, Walter T. Harrison Jr., 2011-11-21 This is the eBook of the printed book and may not include any media website access codes or print supplements that may come packaged with the bound book The trusted choice for I Get It moments With its tried and true framework and respected author team Horngren Harrison Oliver's Financial Managerial Accounting is the trusted choice to understanding the principles of accounting The third edition preserves the classic solid foundation of the previous editions while also including a modern and fresh teaching approach that helps readers understand the complexities of accounting **Introduction to Management Accounting** Charles T. Horngren, 2008 One of three versions of the 14th edition Versions include 1 The full book containing chapters 1-17 with three additional chapters as a refresher on financial accounting 2 A brief book containing chapters 1-14 with a concise treatment of management accounting topics 3 SafariX an E version of the book Financial and Managerial Accounting, Chapters 14-24, Student Value Edition Meg Pollard, Sherry Mills, Walter T. Harrison Jr., 2008-08-07

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