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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

**Michael Rajnik**



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

## Adopting the Track of Expression: An Emotional Symphony within **Managerial Accounting 14th Edition Solutions Manual**

In a global taken by displays and the ceaseless chatter of instant conversation, the melodic splendor and emotional symphony produced by the written word usually diminish into the backdrop, eclipsed by the relentless noise and interruptions that permeate our lives. Nevertheless, nestled within the pages of **Managerial Accounting 14th Edition Solutions Manual** a wonderful fictional value brimming with natural emotions, lies an immersive symphony waiting to be embraced. Constructed by a masterful musician of language, that captivating masterpiece conducts visitors on a mental journey, well unraveling the concealed tunes and profound influence resonating within each cautiously crafted phrase. Within the depths with this emotional examination, we can examine the book is key harmonies, analyze its enthralling publishing model, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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