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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 Problem 20

Guillaume Favre



Managerial Accounting 14th Edition Problem 20:

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 **Weygandt's Managerial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2017-09-05 Weygandt s Managerial Accounting provides students with a clear introduction to fundamental managerial accounting concepts This edition helps students get the most out of their accounting course by making practice simple Designed for a one semester undergraduate Managerial Accounting course the authors provide new opportunities for self guided practice allowing students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and video content and the practice homework and assessment questions Using metric units and companies with a more global feel this new text is ideal for courses across the world N.A.A. Management Accounting, 1928 *Financial and Managerial Accounting* Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2020-11-17 Financial and Managerial Accounting 4th Edition provides students with a clear introduction to the fundamental financial and managerial concepts needed for anyone pursuing a career in accounting or business Through a focus on accounting transactions real world industry examples and robust assessment students develop a solid understanding of how to apply accounting principles and

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