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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 Chapter 1 solutions

**Charles T. Horngren, Gary L.  
Sundem, William O. Stratton**



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*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.

**Managerial Accounting** Irvin N. Gleim, Terry L. Campbell, 1988. *Management Accounting* Don R. Hansen, Maryanne M. Mowen, 2003. Fundamentals of management accounting are introduced in this text for accounting majors and nonmajors with a background in basics of financial accounting. Chapter opening scenarios based on real world settings plus realistic examples and photos illustrating practical applications of management accounting.

**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 help 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.

**Managerial Accounting: Asia-Pacific Edition** John Sands, Lanita Winata, Sophia Su, Maryanne Mowen, Don Hansen, Dan L. Heitger, 2018-10-01. *Managerial Accounting* is characterised by a strong pedagogical framework and a dynamic and practical approach that directly demonstrates how students can develop their careers in real life. The text introduces students to the underlying concepts and applications of management accounting tools based on the traditional allocation approach and absorption costing method and uses Staircase exercises in each chapter to build knowledge and help learners to link the content between chapters as they progress through the book. This title uses easy-to-understand student-friendly language, uncomplicated examples, a logical discussion of concepts that matches student learning processes, and clear visual explanations that support student understanding.

**Accounting** John Hoggett, John Medlin, Keryn Chalmers, Claire Beattie, Andreas Hellmann, Jodie Maxfield, 2024-01-29. A benchmark Accounting text over the past 30 years, Hoggett's Accounting has been refreshed in this twelfth edition. A must-have for students who want to succeed in their unit and leave with a rich foundation of technical knowledge for their future study and accounting career, the text focuses on accounting from the perspective of a financial statement preparer. With two versions being published, Hoggett's Financial Accounting can be used for either the typical one semester course or Hoggett's Accounting with 6 additional introductory management

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**Vocational-technical Learning Materials**

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Accounting Principles, Volume 2 Jerry J. Weygandt,Paul D. Kimmel,Jill E. Mitchell,Valerie Warren,Lori Novak,2024-12-09

Accounting Principles 10th Canadian Edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective With distinct pedagogical scaffolding of concepts and integrated practice throughout the text Accounting Principles is dedicated to teaching students not just the how of accounting but also the why To develop a deeper understanding of course concepts students work through high quality assessments at varying levels helping them learn more efficiently while simultaneously building confidence in their problem solving skills There are also a variety of hands on activities and resources designed to bridge the gap between the classroom and real world including running cases Analytics in Action problems Data Analytics Insight features and Excel templates With Accounting Principles students will build a

strong foundation of introductory accounting concepts along with a decision making skillset that they can carry with them into their future careers     Study Guide to Accompany Accounting Principles, Third Edition [by] Hermanson, Edwards, and Salmonson Letricia Gayle Rayburn,1986     **CMA.** ,1990-02

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