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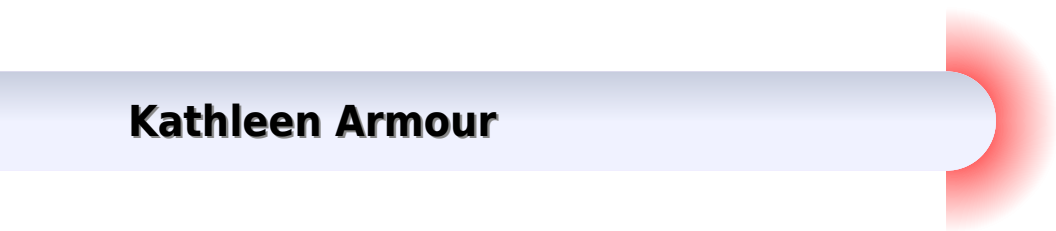
CHAPTER 15 (FIN MAN); CHAPTER 1 (MAN) INTRODUCTION TO MANAGERIAL ACCOUNTING

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

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Kathleen Armour



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web donor whereas a base generically represented by b is a proton acceptor when acids and bases combine they swap a proton $ha + b \rightleftharpoons hb$ strong acids e g sulfuric acid have a very pronounced tendency to transfer a proton to a base whereas weak acids

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web understand that parts of an acid base titration be able to determine the K_a or K_b from ph data associated with the titration of a weak acid or base be able to determine the molar mass of a solid monoprotic acid from titration data be able to calculate K_{a1} and K_{a2} for a polyprotic acid by the end of this lab students should be able to

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completely reacts with the acid and the solution in the erlenmeyer flask continues to be acidic but at the equivalence point
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web answer based on the data the strong acid strong base combination of hydrochloric acid and sodium hydroxide had the neutral ph at the equivalence point being 7 this result is expected because a combination of strong acids and strong bases should result in a neutral at the equivalence point

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web 1 approximately 3 g of hydrated oxalic acid $\text{H}_2\text{C}_2\text{O}_4 \cdot 2\text{H}_2\text{O}$ was weighted to the nearest 0.01 g in a 50 ml beaker 2 about 30 ml of distilled water was added to the beaker to dissolve the oxalic acid 3 the solution was transferred into 250 ml volumetric flask the beaker was rinsed and its contents were poured into the flask

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