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By giving equal weight to financial and managerial topics, the authors emphasize the need for a strong foundation in both aspects of accounting Clear Accounting Cycle Presentation In the first five chapters of Financial & Managerial Accounting, the authors present the Accounting Cycle in a clear, graphically interesting four-step process

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Chapter 12

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Chapter 4

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2 CHAPTER1 INTRODUCTION 113 Differences between financial ac-countancy and management ac-counting Management accounting information differs from

chap002 Managerial Accounting and Cost Concepts

2-3 In contrast to financial accounting, managerial accounting: (1) focuses on the needs of managers rather than outsiders; (2) emphasizes decisions affecting the future rather than the financial consequences of past actions; (3) emphasizes relevance rather than objectivity and verifiability; (4) emphasizes timeliness

Chapter 3

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Chapter 1

Chapter 1 Managerial Accounting: An Overview Solutions to Questions 1-1 Financial accounting is concerned with reporting financial information to external parties, such as stockholders, creditors, and regulators Managerial accounting is concerned with providing information to managers for use within the organization Financial accounting

2 BASIC FINANCIAL STATEMENTS

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