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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

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Chapter 1

managerial accounting differences
mainly for internal use, helps managers
make decisions, plan, direct, and
control, not driven by GAAP, looks to the
future, not just financial data, prepared
anytime, anywhere, for any purpose, can
measure anything in any way, all about
relevance, focuses on operating

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Concepts True / False Questions 1.
Selling costs can be either direct or
indirect costs. True False 2. A direct cost

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is a cost that cannot be easily traced to the particular cost object under consideration. True False 3.

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Chapter 2

chapter master budgeting the
foundational 15 the budgeted sales for
july are computed as follows: unit sales
10,000 selling price per unit \$70 total
sales \$700,

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jobs and their product costs will

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