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Financial accounting is concerned with
reporting financial information to

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external parties, such as stockholders, creditors, and regulators. Managerial accounting is concerned with providing information to managers for use within the organization. Financial accounting

Chapter 1

managerial accounting differences mainly for internal use, helps managers

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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 segments, very detailed

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indirect costs. True False 2. A direct cost
is a cost that cannot be easily traced to
the particular cost object under
consideration. True False 3.

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Chapter 2

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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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