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(b) To assist management, accounting provides internal reports. Examples include financial comparisons of operating alternatives, projections of income from new sales campaigns, and forecasts of cash needs for the next year. 4. (a) Investors (owners) use accounting information to make decisions to buy, hold, or sell stock.

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#### **CHAPTER 1**

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P7-3A (c) Budget \$238,800; Actual \$239,590. P7-4A (a) Contribution margin \$86,000F; Controllable margin \$79,000F. P7-5A (a) Controllable margin: Budget \$430; Actual \$405.

# **Managerial Accounting Check Figures - wiley.com**

(a) Disagree. Managerial accounting is a field of accounting that provides economic and financial information for managers and other internal users. (b) Joe is incorrect. Managerial accounting applies to all types of businesses—service, merchandising, and manufacturing. 2.

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2-6 Questions Chapter 2 (Continued) 18. A trial balance is a list of accounts and their balances at a given time. The primary purpose of a trial balance is to prove (check) that the debits equal the credits after posting.

#### **CHAPTER 2**

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