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5-6 Questions Chapter 5 (Continued) \*18. (a) The operating activities part of the income statement has three sections: sales revenues, cost of goods sold, and operating expenses.

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accounting, budgeting, and internal control. 5. As a result of the Sarbanes-Oxley Act of 2002, managerial accounting reports must now comply with generally accepted accounting principles (GAAP). 6. Top managers must certify that a company maintains an adequate system of internal controls. False False True

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