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Managerial Accounting - Investopedia

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Management accounting - Wikipedia

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Each group uses accounting information differently, and requires the information to be presented differently. Internal Users. Accounting supplies managers and owners with significant financial data that is useful for decision making. This type of accounting in generally referred to as managerial accounting.

Users of Accounting Information | Financial Accounting

Managerial accounting information is intended to serve the specific, and varied, needs of management. Business managers are charged with business planning, controlling, and decision making. As such, they may desire specialized reports, budgets, product costing data, and other details that are generally not reported on an external basis.

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