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2-3 In contrast to financial accounting, managerial accounting: (1) focuses on the needs of managers rather than outsiders; (2) emphasizes decisions affecting the future rather than the financial consequences of past actions; (3) emphasizes relevance rather than objectivity and verifiability; (4) emphasizes timeliness

chap002 Managerial Accounting and Cost Concepts

- Financial Accounting, 17/e provides a solid foundation for students who are learning basic accounting concepts. - In the first five chapters of Financial and Managerial Accounting, the authors present the Accounting Cycle in a clear, graphically interesting 4-step process.

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6. An account receivable is an amount owed to the business on open account by a trade customer for merchandise or services purchased. In contrast, a note

ANSWERS TO QUESTIONS - ITM (1)

Most faculty agree that mastery of the accounting cycle is critical to success in financial accounting. And yet all other financial books introduce and develop transaction analysis in one chapter, bombarding a student early in the course with an overload of new concepts and terms. The authors believe that most faculty take more time with the ...

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9. Extraordinary items are reported on the income statement separately. They are items that are both unusual and infrequent. They are set out separately to aid the user in evaluating the profit performance of the business.

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