

Managerial Accounting Midterm 1 Review

Chapter 1: Managerial Accounting

Managerial Accounting Basics

Managerial Accounting: a field of accounting that provides economic and financial information for managers and other stakeholders

Differences Between Financial and Managerial Accounting

Features	Financial Accounting	Managerial Accounting
Primary users & objectives	External users: shareholders, creditors, governments	Internal users: managers
Types and frequency of reports	Standardized, periodic reports	Customized, as needed
Purpose of reports	General purposes	Specific, for particular decisions
Content of reports	Historical financial data in uniform, highly-regulated format; limited to double-entry accounting and verifiable, externally audited accounting principles	Historical as well as other business data; detailed, subjective, non-uniform accounting not only historical data, but also anticipated for the future
Regulation/Provision	Governed by GAAP (Generally Accepted Accounting Principles)	No independent bodies

Management Functions and Organizational Structures

Group of Officers: the group of officers elected by the shareholders and management to run the organization or business organization; chief officers, assistant chief officers, etc.

Chief Executive Officer (CEO): the corporate officer who has overall responsibility for managing the business; he or she delegates work of other independent officers who manage various

business units that are directly involved in a company's main business, controlling subsidiary

businesses, etc. that support the main business

Chief Financial Officer (CFO): the corporate officer who is responsible for all company's accounting and finance issues

Controller: the financial officer who is responsible for a company's accounting records, system of internal controls, and preparation of financial statements, tax returns, and internal reports

Managerial Accounting Midterm

Clifford Lane



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The Top Books of the Year Managerial Accounting Midterm The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the engaging narratives that have charmed audiences this year. Managerial Accounting Midterm : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Managerial Accounting Midterm : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and suspenseful novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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