

14

Managerial Accounting

Learning Objectives

1

Identify the features of managerial accounting and the functions of management.

2

Identify the three broad functions of management and the role of management accountants in an organizational structure.

3

Explain the importance of business ethics.

4

Discuss trends in managerial accounting.

1

Comparing Financial & Managerial Accounting. - Managerial Accounting focuses on needs of i_____ u_____

Feature	Financial Accounting	Managerial Accounting
Primary Users of Reports	External users: stockholders, creditors, and regulators.	Internal users: officers and managers.
Types and Frequency of Reports	Financial statements. Quarterly and annually.	Internal reports. As frequently as needed.
Purpose of Reports	General-purpose.	Special-purpose for specific decisions.
Content of Reports	Pertains to business as a whole. Highly aggregated (condensed). Limited to double-entry.	Pertains to subunits of the business. Very detailed. Extends beyond double-entry.

Managerial Accounting 14

J Elliott



Managerial Accounting 14:

Unveiling the Magic of Words: A Overview of "**Managerial Accounting 14**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Managerial Accounting 14**," a mesmerizing literary masterpiece penned with a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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