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chap002 Managerial Accounting and Cost Concepts

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

Chapter 2

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Chapter 3

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Chapter 8

8-7 Because people are often involved in more than one activity, some way must be found to estimate how much time they spend in each activity The most practical approach is often to

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