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# **Accounting Principles II: Managerial and Cost Accounting Concepts Complete Study Guide**

## Managerial versus Financial Accounting

Financial statements are used by both external users and internal management and provide general information about the entire company. For example, the balance sheet reports total inventories and the income statement reports cost of goods sold, but the costs of individual products are not disclosed to the public. Internal management needs detailed information to make decisions about its business. A comparison of managerial and financial accounting shows the differences between the two sets of information.

# Accounting Principles Ii

**AW Rasmussen**



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