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FINANCIAL AND MANAGERIAL ACCOUNTING - Fifth Edition Solutions Manual 1 What is accounting? Accounting is the information system that measures business activities, processes the information into reports, and communicates the results to decision makers Accounting is the language of business 2 Briefly describe the two major fields of accounting

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CHAPTER 3

An accounting time period that is one year in length is referred to as a fiscal year A fiscal year that starts on January 1 and ends on December 31 is a calendar year EXERCISE 3-2 (a) Accrual-basis accounting records the transactions that change a company's financial statements in the periods in which the events

Instructor's Manual

situation This is a major difference between financial accounting, where firms generally need to comply with external reporting requirements where they exist, and management accounting, where choices are based on an explicit or implicit cost-benefit analysis Management accounting students must do more than memorising rules

FINANCIAL ACCOUNTING - Pearson

of the Financial Accounting Foundation, which oversees the Financial Accounting Standards Board and the Government Accounting Standards Board in the United States A member of the American Accounting Association, Horngren has been its President and its Director of Research He received its first annual Outstanding Accounting Educator Award

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preparation; analysis of financial statements; and asset and equity accounting in proprietorships, partnerships, and corporations Introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing Horngren's Financial and Managerial Accounting, Fifth Edition by Nobles, Mattison and Matsumura

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step-by-step, perfectly balancing theory and real-life