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Chapter 17 is an introduction to managerial accounting. Managerial accounting relates to reporting internal to an organization, and is far less structured than the rules-based system applicable to financial (external) reporting.

Chapter 17: Introduction to Managerial Accounting

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Management accounting - Wikipedia

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Management accounting - Simple English Wikipedia, the free

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Accounting information system - Wikipedia

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Accounting as gendering and gendered: A review of 25 years

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X is the "enterprise"™s financial performance during a reporting period, which SFAC No. 1 states is what earnings, a primary focus of financial reporting, should represent. 6 The function f represents the accounting system that converts the unobservable X into observable earnings. One implication of this definition is that earnings, and the decision usefulness of earnings, is a ...

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