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and managerial
accounting are two of
the four largest
branches of the
accounting discipline

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(tax accounting and auditing are the others). Despite many similarities in approach...

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Financial Accounting
vs. Managerial
Accounting

Financial accounting is concerned with reporting historical data to outside sources, while

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accounting is
concerned with
reporting data to
inside sources for the
purpose of planning.
Financial accounting
must follow generally
accepted accounting
principles (GAAP),
while managerial
accounting does not
need to follow GAAP.

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strictly for internal
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purposes, while
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provides financial
information based on
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experience to the
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new title which gives
students the tools

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they need to
understand the
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management
accounting are parts
of the same
accounting system.
Both forms of
accounting process
the same underlying
data to report
financial information
to its users. For the
most part, financial
accounting is
responsible for

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disseminating the overall health of the business to external users whereas management accounting produces financial information for internal use within the organization.

Financial Accounting
& Management
Accounting | 8

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Financial accounting is concerned with the financial results that a business has already achieved, so it has a historical orientation.

Managerial accounting may address budgets and forecasts, and so can have a future orientation. Timing.

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Financial accounting requires that financial statements be issued following the end of an accounting period.

Managerial accounting may issue reports much more frequently, since the information it provides is of most relevance if managers can see it right away.

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The difference
between financial
and managerial
accounting...

The key difference
between financial
accounting and
management
accounting is that
financial accounting
is the preparation of
financial reports for
the analysis by the

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external users
interested in
knowing the financial
position of the
company, whereas,
management
accounting is the
preparation of the
financial as well as
non-financial
information which
helps managers in
making policies and
strategies of the

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vs Management
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Financial Accounting
is done in the
prescribed format,
whereas there is no
prescribed format for
the Management
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Accounting focuses
on providing

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Managerial information about the functioning of the entity ' s business to its users, whereas
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information is
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the true financial
position of
organizations. It
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