

Financial vs. Managerial Accounting

Financial

VS

Managerial

Reporting is regulated



Reporting is not regulated

Provides data to external stakeholders (investors, creditors, etc.)



Provides data to internal stakeholders & managers

Historical financial performance



Historical & forward-looking performance

Balance sheet, P&L & cash flow statement



Job costs, budget variance, forecasts & inventory

Management Accounting 2v

Rao M.E. Thukaram



Management Accounting 2v:

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