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True or False: Management Accounting information is oriented toward the future while financial accounting information is historical in nature. - Answer✓True

True or False: The tailoring of an accounting report to meet the needs of a specific decision maker is more characteristic of financial accounting reports than of management accounting reports. - Answer✓False

True or False: Management accounting refers to the preparation and use of accounting information designed to meet the needs of decision makers outside the business organization. - Answer✓False

True or False: The content of management accounting reports needs to be presented in conformity with generally accepted accounting principles. - Answer✓False

True or False: One purpose of generally accepted accounting principles is to make accounting information prepared by different companies more comparable. - Answer✓True

The information systems of most business organizations:

1)Are tailored to meet the organization's needs for accounting information and the resources available for operating the system.

2)Are similar in design to the journals, ledgers, and worksheets illustrated in this text.

3)Utilize data bases, rather than ledger accounts

4)Are designed by the certified public accountant (CPA) firm that performs the annual financial audit. - Answer✓Are tailored to meet the organization's needs for accounting information and the resources available for operating the system.

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Emilie Sanchez



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