

FINANCIAL ACCOUNTING

VS

MANAGERIAL ACCOUNTING

BY NICOLAS BOUCHER



EXTERNAL STAKEHOLDERS

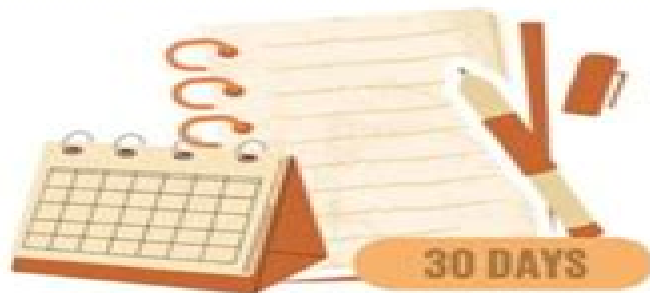
Financial accounting is primarily concerned with external stakeholders (investors & creditors).

It's focused on producing financial statements that accurately reflect the financial position and performance of the company.



Financial accounting is governed by **Generally Accepted Accounting Principles (GAAP)**

Financial accounting reports are typically prepared on a **periodic basis** (e.g., monthly or quarterly)



INTERNAL MANAGEMENT

Managerial accounting on the other hand, is focused on internal management.

It provides then with financial information that helps them make informed decisions about the company's operations.



Managerial accounting is **not** subject to any specific set of standards.

Whereas **Managerial accounting** reports can be produced on an **ad-hoc basis** as needed.



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Financial And Management Accounting Financial Managerial Accounting

JL Elias



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