Managerial Accounting notes:

- Managerial Accounting is the process of collecting, analyzing, and presenting financial information that can be used by management to make informed business decisions.
- The focus of Managerial Accounting is on internal use, as opposed to external
 use in Financial Accounting. Managerial Accounting information is used by
 managers and employees within an organization to guide decision-making and
 improve operations.
- Managerial Accounting includes various tools and techniques, such as budgeting, cost analysis, variance analysis, and performance measurement.
- Budgeting involves creating a detailed plan for the organization's financial activities for a specific period of time. This helps managers anticipate future expenses and revenues and make informed decisions.
- Cost analysis involves identifying and analyzing the costs associated with producing goods or services. This can help managers understand where costs are being incurred and identify areas for cost reduction.
- Variance analysis involves comparing actual results to budgeted or expected results to identify differences and investigate the reasons for those differences.
- Performance measurement involves identifying and tracking key performance indicators (KPIs) to evaluate the success of the organization's operations.
- Managerial Accounting is an important tool for decision-making in many areas of an organization, including pricing decisions, product development, cost control, and investment decisions.
- In addition to financial data, Managerial Accounting also considers non-financial data, such as customer satisfaction ratings, employee turnover rates, and productivity metrics.
- While Financial Accounting focuses on historical data and compliance with accounting standards, Managerial Accounting emphasizes forward-looking data and decision-making.

Notes On Managerial Accounting

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