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statements
produced through
financial accounting are
designed to disclose the
firm's business
performance and
financial health.

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vs. Managerial
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Managerial accounting
and financial accounting
do have a few things in

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common. Both need to

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vs. Financial*

Accounting: What's the

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

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(Two Semesters ...*

Managerial accounting
looks at helping the
people within the
company make it run
more effectively,
efficiently and
profitably, while

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financial accounting informs shareholders, lenders, and Wall Street analysts, who view the company essentially as an investment.

*Managerial vs
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Ken is co-author of
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WILD is a distinguished
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isn't necessary to be
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accounting is not
mandatory and
applicable to all
organizations. Financial
accounting discusses
about financial only,

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Managerial accounting
discusses both financial
and non-financial, while
cost accounting
information is also
commonly used in
financial accounting.
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prepared at the end of
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In general, financial accounting refers to the aggregation of accounting information into financial statements, while managerial accounting refers to the internal processes used to account for business transactions. There are a number of differences between financial and managerial accounting,

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which are noted below.

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financial and*

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