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Edward J. Vanderbeck has been a professor of accounting for 30 years and Chair of the Department of Accountancy at Xavier University, Cincinnati, Ohio, for 22 years. Before retiring in 2008, Professor Vanderbeck specialized in teaching cost accounting to accounting majors and managerial accounting to undergraduate and MBA students.

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The Sarbanes-Oxley Act does not require that companies prepare performance reports in accordance with generally accepted accounting principles. PTS: 1 DIF: Moderate REF: P. OBJ: 2. NAT: IMA 4 - Business Applications TOP: AACSB - Ethics 17. Cost accounting differs from financial accounting in that financial accounting: a.

[CHAPTER 1—INTRODUCTION TO COST ACCOUNTING](#)

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• If actual results is more than flexible budget of cost than balances is favorable • Otherwise balances is unfavorable • In case of sale it is different for favorable balances actual balances is more than budgeted. • Managers can easily finding out with the variances which areas needs attention more or less.

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