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### **Chapter 4-1**

management concerning the company's future prospects. Before the annual report is issued, the financial statements must be audited by a firm of Certified Public Accountants (CPAs).

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In managerial accounting, internal reports may be prepared daily, weekly, monthly, quarterly, annually, or as needed. (c) The purpose of financial accounting is to provide general-purpose information for all users.

**CHAPTER 19**

accounting and managerial accounting. Anette Mitchell is a first-year college student pursuing a degree in accounting. She is only interested, however, in accounting and math courses.

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