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24-5 Questions Chapter 24 (Continued) 12. Management by exception means that top management's review of a budget report is focused entirely or primarily on differences between actual results and planned objectives. The criteria for identifying exceptions are materiality and controllability of the item. 13.

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all these transactions is known as "Book-keeping". In other words the book keeping may be defined as an activity concerned with the recording of financial data relating to business operations in an orderly manner. Book keeping is the recording phase of accounting. Accounting is basically an efficient system of book keeping.

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