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(a) Disagree. Managerial accounting is a field of accounting that provides economic and financial information for managers and other internal users.

(b) Joe is incorrect. Managerial accounting applies to all types of businesses—service, merchandising, and manufacturing. 2.

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It ' s selling price is \$6 per unit, its variable cost is \$2 per unit, and its total fixed costs

are \$36,000. How much is the projected
margin of safety? \$54,000