# Chapter 1 Introduction to Managerial Accounting

#### Review Questions

- The primary purpose of managerial accounting is to provide information to help managers plan, direct, c ontrol, and make decisions.
- Financial accounting and managerial accounting differ on the following 6-dimensions: (1) primaryusers, (2) purpose of information, (3) focus and time dimension of the information, (4) rules and restrictions, (5) scope of information, and (6) behavioral.
- Line positions are directly involved in providing goods or services to customers. Staff positions support line positions.
- Planning means choosing goals and deciding how to achieve them. Directing involves running the day-today operations of a business. Controlling is the process of monitoring operations and keepingthe company on track.
- 5. The four IMA standards of ethical practice and a description of each follow.

I. Competence.

- Maintain an appropriate level of professional leadership and expertise by enhancingknowledge and skills.
- Perform professional duties in accordance with relevant laws, regulations, and technical standards.
- Provide decision support information and recommendations that are accurate, clear, concise, and timely.
- □ Recognise and help mange risk.

II. Confidentiality.

- Keep information confidential except when disclosure is authorized or legally required.
- Informall relevant parties regarding appropriate use of confidential information. Monitor toensure compliance.
- Refrain from using confidential information for unethical or illegal advantage.

III. Integrity.

- Mitigate actual conflicts of interest. Regularly communicate with business associates to avoidapparent conflicts of interest. Advise all parties of any potential conflicts.
- Refrain from engaging in any conduct that would prejudice carrying out duties ethically.
- Abstain from engaging in or supporting any activity that might discredit the profession.

# **Horngren Accounting 7th Edition Answers**

Xiaolong Qi

**Horngren Accounting 7th Edition Answers:** 

This book delves into Horngren Accounting 7th Edition Answers. Horngren Accounting 7th Edition Answers is a crucial topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Horngren Accounting 7th Edition Answers, encompassing both the fundamentals and more intricate discussions.

- 1. The book is structured into several chapters, namely:
  - Chapter 1: Introduction to Horngren Accounting 7th Edition Answers
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  - Chapter 3: Horngren Accounting 7th Edition Answers in Everyday Life
  - Chapter 4: Horngren Accounting 7th Edition Answers in Specific Contexts
  - $\circ$  Chapter 5: Conclusion
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recommended for anyone seeking to gain a comprehensive understanding of Horngren Accounting 7th Edition Answers.

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