

Chapter 1

Introduction to Managerial Accounting

Review Questions

1. The primary purpose of managerial accounting is to provide information to help managers plan, direct, control, and make decisions.
2. Financial accounting and managerial accounting differ on the following 6 dimensions: (1) primary users, (2) purpose of information, (3) focus and time dimension of the information, (4) rules and restrictions, (5) scope of information, and (6) behavioral.
3. Line positions are directly involved in providing goods or services to customers. Staff positions support line positions.
4. Planning means choosing goals and deciding how to achieve them. Directing involves running the day-to-day operations of a business. Controlling is the process of monitoring operations and keeping the 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 enhancing knowledge 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.
 - ☐ Recognize and help manage risk.
 - II. Confidentiality.
 - ☐ Keep information confidential except when disclosure is authorized or legally required.
 - ☐ Inform all relevant parties regarding appropriate use of confidential information. Monitor to ensure compliance.
 - ☐ Refrain from using confidential information for unethical or illegal advantage.
 - III. Integrity.
 - ☐ Mitigate actual conflicts of interest. Regularly communicate with business associates to avoid apparent 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 Short Answers Manual

Mark Steyvers



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