

## **Chapter 1**

### **Introduction to Managerial Accounting**

#### ***Review Questions***

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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 Answers

**Charles T. Horngren, Gary L. Sundem**



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States. Tax Court,1971\*      Artificial Intelligence Approaches to Sustainable Accounting Tavares, Maria C.,Azevedo, Graça,Vale, José,Marques, Rui,Bastos, Maria Anunciação,2024-04-01 In an age defined by unparalleled technological advancements globalization and the looming specter of environmental and societal crises the need for a holistic and sustainable approach to accounting practices has never been more pressing Academic scholars stand witness to the challenges posed by the new era characterized by transformative shifts across industry education community and society at large These shifts driven by rapid advancements in Artificial Intelligence AI present a double edged sword While AI offers unprecedented opportunities for innovation it also amplifies the urgency of addressing sustainability concerns Today s society grapples with the immense responsibility of achieving the Sustainable Development Goals SDGs outlined in Agenda 2030 It is imperative to not only understand but harness the power of AI to drive sustainability enhance the quality of life and ensure sustainable growth on both local and global scales Artificial Intelligence Approaches to Sustainable Accounting serves as a beacon of knowledge providing a comprehensive exploration of the intersection between AI accounting and sustainability This book represents a vital solution to the challenges faced by academic scholars and practitioners alike Within its pages lies a transdisciplinary approach that bridges the gap between these critical fields Discover how AI can elevate accounting to new heights extending the spectrum of information in organizational decision making promoting responsible reporting practices and bolstering sustainable practices worldwide This book not only reviews governance and management processes but also offers practical methodologies that empower organizations to embrace sustainability wholeheartedly      *Prentice-Hall Accounting Faculty Directory* ,1993      *Subject Guide to Books in Print* ,1993

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