# SOLUTION MANUAL FOR

Horngren's Accounting, 13th Edition Managerial by Tracie Miller-Nobles, Brenda Mattison

## Chapter 1-9

# Chapter 1

#### Introduction to Managerial Accounting

#### Review Questions

- The primary purpose of managerial accounting is to provide information to help managers plan, direct, control, and make decisions.
- 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.
- 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.
  - 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.
    - Recognise and help mange 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.

# **Horngren 13th Edition Solution Manual**

**Zhe Xu** 

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