

Ninth Edition

Marshall
McManus
Viele

ACCOUNTING: WHAT THE NUMBERS MEAN

双语教学版

会计学

——数字意味着什么

[美] 戴维·马歇尔 韦恩·麦克马纳斯 丹尼尔·维勒 著 于长春 沈洁 译注



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David H. Marshall, Wayne W. McManus, Daniel F. Viele

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Ninth Edition

Accounting

What the Numbers Mean

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内容提要

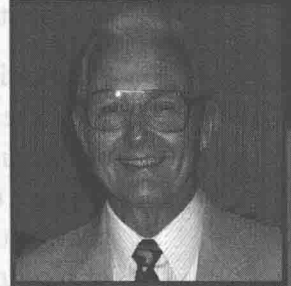
《会计学——数字意味着什么》（第9版，双语教学版）是一本让读者熟悉和理解公司和其他经济组织财务报告的会计用书。本书的目的不是让读者成为编制财务报表的行家，而是让读者略过会计流程的技术细节，了解会计数字之间的关系。因此，近30年来，本书英文原版一直是美国会计学入门课程用量最大的四本书之一。

本书包括财务会计和管理会计两个部分，共16章。具体章节如下：会计的今与昔；财务报表及会计概念与原则；财务报表数据的基本解释；簿记过程和会计事项分析；流动资产的会计处理和列示；不动产、厂房、设备及其他非流动资产的会计处理和列示；负债的会计处理和列示；财务报表分析；成本计划；成本控制等。

本书适合用于会计专业的双语课教材，也适合需要使用财务报表信息的非会计专业的读者阅读。

Meet the Authors

David H. Marshall is Professor of Accounting Emeritus at Millikin University. He taught at Millikin, a small, independent university located in Decatur, Illinois, for 25 years. He taught courses in accounting, finance, computer information systems, and business policy, and was recognized as an outstanding teacher. The draft manuscript of this book was written in 1986 and used in a one-semester course that was developed for the non-business major. Subsequently supplemented with cases, it was used in the business core accounting principles and managerial accounting courses. Concurrently, a one-credit hour accounting laboratory taught potential accounting majors the mechanics of the accounting process. Prior to his teaching career, Marshall worked in public accounting and industry and he earned an MBA from Northwestern University. Professor Marshall's interests outside academia include community service, woodturning, sailing, and travel.



戴维·马歇尔

Wayne W. McManus makes his home in Grand Cayman, Cayman Islands, BWI, where he worked in the private banking sector for several years and is now a semiretired consultant. He maintains an ongoing relationship with the International College of the Cayman Islands as an adjunct Professor of Accounting and Law and as a member of the College's Board of Trustees. McManus now offers the Cayman CPA Review course through the Financial Education Institute Ltd. and several professional development courses through the Chamber of Commerce. He earned an M.S. in accounting from Illinois State University, an MBA from the University of Kansas, a law degree from Northern Illinois University, and a master's of law in taxation from the University of Missouri-Kansas City. He serves as a director of Endeavour Financial Corp. (EDV on the TSX exchange). He is an active member of the Cayman Islands Society of Professional Accountants and the local chapter of the CFA Institute. Professor McManus volunteers as a "professional" Santa each December, enjoys travel, golf, and scuba diving, and is an audio/video enthusiast.



韦恩·麦克马纳斯

Daniel F. Viele is Professor of Accounting and currently serves as Associate Vice President for Academic Affairs at Webster University. He teaches courses in financial, managerial, and cost accounting, as well as accounting information systems. He has developed and taught numerous online graduate courses and for his leadership role in pioneering online teaching and learning, the university presented him with a Presidential Recognition Award. Professor Viele's students and colleagues have also cited his dedication to teaching and innovative use of technology and in 2002 Webster awarded him its highest honor—the Kemper Award for Teaching Excellence. Prior to joining Webster University in 1998, he served as a systems consultant to the graphics arts industry, and his previous teaching experience includes 10 years at Millikin University with Professor Marshall. Professor Viele holds an M.S. in Accounting from Colorado State University and has completed the Information Systems Faculty Development Institute at the University of Minnesota and the Advanced Information Systems Faculty Development Institute at Indiana University. He is a member of the American Accounting Association and the Institute of Management Accountants where he has served as President of the Sangamon Valley Chapter and as a member of the National Board of Directors. Professor Viele enjoys sports of all kind, boating, and a good book.



丹尼尔·维勒

Welcome to the Ninth Edition of **Accounting: What the Numbers Mean**. We are confident that this text and supplemental resources will permit the achievement of understanding the basics of financial reporting by corporations and other enterprises.

Accounting has become known as the language of business. Financial statements result from the accounting process and are used by owners/investors, employees, creditors, and regulators in their planning, controlling, and decision-making activities as they evaluate the achievement of an organization's objectives. Active study of this text will allow you to acquire command of the language and help you become an informed user of accounting information.

Accounting issues are likely to touch the majority of career paths in today's economy. Students whose principal academic interests are not in accounting, but who are interested in other areas of business or nonbusiness areas, such as engineering, behavioral sciences, public administration and prelaw programs, will benefit from the approach used in this book. Individuals aspiring to an MBA degree or other graduate programs that focus on administration and management, who do not have an undergraduate business degree, will benefit from a course using this text.

Accounting: What the Numbers Mean takes the user through the basics: what accounting information is, how it is developed, how it is used, and what it means. Financial statements are examined to learn what they do and do not communicate, enhancing the student's decision-making and problem-solving abilities from a user perspective. Achieving expertise in the preparation of financial statements is not an objective of this text. In short, we have designed these materials to assist those who wish to learn "what the numbers mean" without concentrating on the mechanical aspects of the accounting process.

Best wishes for successful use of the information presented here.

David H. Marshall

Wayne W. McManus

Daniel F. Viele

Putting the Pieces Together

Named after a Chinese word meaning “sparrow,” mah-jongg is a centuries-old game of skill. The object of the game is to collect different tiles; players win points by accumulating different combinations of pieces and creating patterns. We’ve chosen mah-jongg tiles as our cover image for the ninth edition of *Accounting: What the Numbers Mean* because the authors show students how to put the pieces together and understand their relationship to one another to see the larger pattern. By focusing on the meaning of the numbers used in financial statements, students develop the crucial decision-making and problem-solving skills needed to succeed in any professional environment.

Marshall continues to be the market-leading text for the Survey of Accounting course, helping students to succeed through clear and concise writing, a conceptual focus, and unparalleled technology support.

Clear

Instructors and students alike have praised *Accounting: What the Numbers Mean* for its effectiveness in explaining difficult and important accounting concepts to all students, not just future accountants. Instructors consistently point out that students find this text much less intimidating and easier to follow than others they have used.

Concise

In concentrating on the basics—what accounting information is, what it means, and how it is used—*Accounting: What the Numbers Mean* does not overwhelm students with encyclopedic detail. The emphasis on discovering what financial statements communicate and how to better use them (as well as other pieces of accounting information) facilitates student comprehension of the big picture.

Conceptual

Accounting: What the Numbers Mean focuses on helping students understand the meaning of the numbers in financial statements, their relationship to each other, and how they are used in evaluation, planning, and control. Technical details are minimized wherever possible, allowing instructors to highlight the function of financial statements, as opposed to their formation.

Technology

To meet the evolving needs of instructors and students, the ninth edition features a far more extensive technology support package than ever before. An expanded Online Learning Center includes a wealth of self-study material for students. McGraw-Hill’s *Connect Accounting* lets instructors assign, collect, and grade homework online. In addition, McGraw-Hill’s *Connect Accounting Plus* gives students the ability to work with an integrated eBook while managing and completing homework online.

What Makes Accounting: What the Numbers Mean Such a Powerful Learning Tool?

Credit Rating and Financial Analysis Services

To help potential creditors and investors evaluate the financial condition and investment prospects of companies, a credit rating and financial analysis industry has developed. Firms in this industry gather and report data about individual companies, industries, segments of the economy, and the economy as a whole.

Credit rating firms such as Dun & Bradstreet and credit bureau collect data from companies and their creditors and sell credit history data to potential suppliers and others. These firms usually have a rating system and assign a credit risk value based on that system. A company being reported on can request to see the data in its file so that erroneous data can be eliminated or corrected.

The financial statements of larger firms whose stock or bonds have been issued to the public are analyzed and reported on by firms such as Standard & Poor's Classification of Industry Products, Standard, Inc. A rating is assigned to bonds to reflect the rating firm's assessment of the risk associated with the security. The ratings range from AAA to C, or no rating at all for a speculative bond. Summary financial statements, ratio calculation results, and bond ratings are published in manuals that are available in many libraries. In addition to rating bonds, these firms and many others such as Value Line Publishing, Inc. and stock brokerage firms evaluate the common and preferred stock issues of publicly owned companies. They report summary financial data and trends in key ratios, along with their opinions about the investment prospects for the stocks. A potential investor will likely use reports from one or more of these sources, as well as the company's annual report to support an investment decision.



Business in Practice

Other analysts will make similar adjustments to arrive at the amounts used in the ROI calculation. Consistency in the definition of terms is more important than the definition itself because the trend of ROI will be more significant for decision making than the absolute result of the ROI calculation for any one year. However, it is appropriate to understand the definitions used in any ROI results you see.

2. What does it mean to express economic performance as a rate of return?
3. What does it mean to say that return on investment (ROI) is one of the most meaningful measures of financial performance?

What Does It Mean?
Answers on page 90

Understanding the relationships in the expanded contribution margin model may be the single most important concept developed in managerial accounting. The model presented here provides a structure for explaining, in a consistent manner, the effect on operating income of changes in selling price, variable expenses, fixed expenses, or the volume of activity. As you study these examples, you will notice that four relationships are constantly interacting with one another.

1. Revenue - Variable expenses = Contribution margin.
2. Contribution margin / Revenue = Contribution margin ratio.
3. Total contribution margin depends on the volume of activity.
4. Contribution margin must cover fixed expenses before an operating income is earned.

Your goal is to identify these relationships in every cost-volume-profit question and appreciate their interaction as a way of thinking that becomes second nature for you. Once you can visualize the interaction of relationships, you are well on your way to becoming a successful decision maker.



Study Suggestion



Business on the Internet

Don't believe everything you read? Check it out for yourself by visiting any online financial service that provides individual company and industry ratio data. As you might expect, average ROI tends to vary considerably by industry. Information concerning sales, profits, margins, and price-earnings ratio also is widely available, and it has not been unusual for successful companies in growth-oriented industries to post an annual ROI in the 20-25% range or even higher.



• Business in Practice

Throughout each chapter, these boxes highlight and discuss various business practices and their impact on financial statements. Seeing the real-world impact of these business practices helps students more completely understand financial statements in general.

• What Does It Mean?

As students progress through each chapter, *What Does It Mean?* questions prompt students to self-test their understanding following coverage of key topics. *What Does It Mean?* answers are provided in the end-of-chapter section.

• Study Suggestion

Here the authors offer advice and tips to students to help them better grasp specific chapter concepts.

• Business on the Internet

These boxes direct students' attention to the Internet for a fresh perspective on how the concepts they've just learned are applied in a modern context.

• Intel 2008 Annual Report

Excerpts from Intel's annual report are included as an appendix at the back of the book. Frequent references to this material are made in the financial chapters of the text. The Intel icon is located next to end-of-chapter material that requires the student to call upon this real-world resource. The inclusion of annual report data piques student interest and provides valuable hands-on experience.

IX

More great pedagogy to guide student learning, and extensive end-of-chapter material to challenge students in applying what they have learned.

Demonstration Problem

Visit the text Web site at www.mhhe.com/marshall9e to view a demonstration problem for this chapter.

Summary

Financial statements result from the bookkeeping (procedures for sorting, classifying, and presenting the effects of a transaction) and accounting (the selection of alternative methods of reflecting the effects of certain transactions) processes. Bookkeeping procedures for recording transactions are built on the framework of the accounting equation (Assets = Liabilities + Owners' equity), which must be kept in balance. The income statement is linked to the balance sheet through the retained earnings component of owners' equity. Revenues and expenses of the income statement are

Key Terms and Concepts

accumulated deficit (p. 298) Retained earnings with a negative (debit) balance.
accumulated other comprehensive income item (p. 302) A category of owners' equity for financial reporting purposes that includes a firm's cumulative foreign currency translation adjustments, unrealized gains or losses on available-for-sale marketable securities, additional minimum pension liability adjustments, and gains (losses) on certain derivative instruments.
additional paid-in capital (p. 297) The excess of the amount received from the sale of stock over the par (or stated) value of the shares sold.

Self-Study Material

Visit the text Web site at www.mhhe.com/marshall9e to take a self-study quiz for this chapter.

Self-Study Quiz

Matching Following is a list of the key terms and concepts introduced in the chapter, along with a list of corresponding definitions. Match the appropriate letter for the key term or concept to each definition provided (items 1–15). Note that not all key terms and concepts will be used. Solutions are provided at the end of this chapter.

a. Accumulated depreciation	p. Earnings per share of common stock
b. Balance sheet	q. Paid-in capital
c. Accrued liabilities	r. Common stock
d. Current assets	s. Additional paid-in capital
e. Current liabilities	t. Retained earnings
f. Merchandise inventory	u. Dividends
g. Revenues	v. Par value
h. Expenses	w. Going concern concept
i. Gain	x. Matching concept
j. Losses	y. Accrual concept
k. Net sales	

Cases

Analysis of liquidity and profitability measures of Apple Inc. The following summarized data (amounts in millions) are taken from the September 27, 2008, and September 29, 2007, comparative financial statements of Apple Inc., a manufacturer of personal computers, portable digital music players, and mobile communications devices, along with a variety of related software, services, peripherals, and networking solutions.

Case 3.17
LO 3, 4, 6, 7

(Amounts Expressed in Millions) For the Fiscal Years Ended September 27 and September 29, respectively	2008	2007
Net sales	\$52,479	\$24,000
Costs of sales	21,134	10,862
Operating income	8,275	4,409
Net income	\$ 4,851	\$ 3,490

At Year End

- **Chapter Summaries and Key Terms and Concepts** promote greater retention of important points and definitions as well as facilitate review.
- **Demonstration Problems** drive students to the Marshall/McManus/Viele Online Learning Center (www.mhhe.com/marshall9e) to view a fully worked-out problem with solution.
- **Self-Study Quizzes** are an additional online resource located on the Online Learning Center (www.mhhe.com/marshall9e). They help students test their knowledge and understanding of chapter concepts. Results are tabulated and can be routed to multiple email addresses if necessary.
- **Self-Study Material** features multiple choice and matching questions. Answers for this section are given on the final page of each chapter.
- **Exercises** give students a chance to practice using the knowledge gained from working through the chapter material.
- **Problems** challenge students to apply what they have learned. Specific problems are tied to the Intel 2008 Annual Report, excerpts of which are included at the back of the text, bringing a strong, real-world flavor to the assignment material.
- **Cases** allow students to think analytically about topics from the chapter and apply them to business decisions.
- **A Continuous Case** is provided for Chapters 4, 6, 8 and 11 to allow the student to link concepts learned in earlier chapters to what they learn in later chapters. It also allows for an understanding of how the material works together to form a larger picture.
- **Icons** identify exercises, problems, and cases involving Excel Templates, the 2008 Intel Annual Report, *Connect Accounting*, and Web-based Excel Tutors.

A Market-leading Book deserves market-leading technology.

**McGraw-Hill
Connect
Accounting**



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McGraw-Hill *Connect Accounting* is an online assignment and assessment solution that connects students with the tools and resources they'll need to achieve success.

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Connect Accounting offers a number of powerful tools and features to make managing assignments easier, so faculty can spend more time teaching. With *Connect Accounting*, students can engage with their coursework anytime and anywhere, making the learning process more accessible and efficient. *Connect Accounting* offers you the features described below.

Simple assignment management

With *Connect Accounting*, creating assignments is easier than ever, so you can spend more time teaching and less time managing. The assignment management function enables you to:

- Create and deliver assignments easily with selectable end-of-chapter questions and test bank items.
- Streamline lesson planning, student progress reporting, and assignment grading to make classroom management more efficient than ever.
- Go paperless with the eBook and online submission and grading of student assignments.

Smart grading

When it comes to studying, time is precious. *Connect Accounting* helps students learn more efficiently by providing feedback and practice material when they need it, where they need it. When it comes to teaching, your time also is precious. The grading function enables you to:

- Have assignments scored automatically, giving students immediate feedback on their work and side-by-side comparisons with correct answers.
- Access and review each response; manually change grades or leave comments for students to review.
- Reinforce classroom concepts with practice tests and instant quizzes.

Instructor library

The *Connect Accounting* Instructor Library is your repository for additional resources to improve student engagement in and out of class. You can select and use any asset that enhances your lecture. The *Connect Accounting* Instructor Library for Marshall 9e includes:

- eBook
- PowerPoints
- Instructor's and Solutions Manual
- Test Bank
- Solutions to Excel Spreadsheets
- Web-enhanced Solutions

Student study center

The *Connect Accounting* Student Study Center is the place for students to access additional resources. The Student Study Center:

- Offers students quick access to lectures, practice materials, eBooks, and more.
- Provides instant practice material and study questions, easily accessible on the go.

Student progress tracking

Connect Accounting keeps instructors informed about how each student, section, and class is performing, allowing for more productive use of lecture and office hours. The progress-tracking function enables you to:

- View scored work immediately and track individual or group performance with assignment and grade reports.
- Access an instant view of student or class performance relative to learning objectives.
- Collect data and generate reports required by many accreditation organizations, such as AACSB and AICPA.

Lecture Capture

Increase the attention paid to lecture discussion by decreasing the attention paid to note-taking. For an additional charge, Lecture Capture offers new ways for students to focus on the in-class discussion, knowing they can revisit important topics later. For more information on Lecture Capture capabilities in *Connect*, see the discussion of Tegrity on the next page.

McGraw-Hill *Connect Plus Accounting*

McGraw-Hill reinvents the textbook learning experience for the modern student with *Connect Plus*

Accounting. A seamless integration, *Connect Plus Accounting* provides all of the *Connect Accounting* features plus the following:

- An integrated eBook, allowing for anytime, anywhere access to the textbook.
- Dynamic links between the problems or questions you assign to your students and the location in the eBook where that problem or question is covered.
- A powerful search function to pinpoint and connect key concepts in a snap.

In short, *Connect Accounting* offers you and your students powerful tools and features that optimize your time and energies, enabling you to focus on course content, teaching, and student learning. *Connect Accounting* also offers a wealth of content resources for both instructors and students. This state-of-the-art, thoroughly tested system supports you in preparing students for the world that awaits.

For more information about *Connect*, go to www.mcgrawhillconnect.com, or contact your local McGraw-Hill sales representative.

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ONLINE LEARNING CENTER (OLC)

www.mhhe.com/marshall9e

More and more students are studying online. That's why we offer an Online Learning Center (OLC) that follows *Accounting: What the Numbers Mean* chapter by chapter. It doesn't require any building or maintenance on your part. It's ready to go the moment you and your students enter in the URL.

As your students study, they can refer to the OLC Web site and access

- Check Figures and Odd Problem Solutions
- Self-grading quizzes
- PowerPoint slides
- Excel Problem Tutorials
- Study Guide
- Demonstration Problems
- Working Papers



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One of our Technical Support Analysts will be able to assist you in a timely fashion.

Instructor Supplements

Assurance of Learning Ready

Many educational institutions today are focused on the notion of assurance of learning, an important element of some accreditation standards. *Accounting: What the Numbers Mean* is designed specifically to support your assurance of learning initiatives with a simple, yet powerful, solution.

Each test bank question for *Accounting: What the Numbers Mean* maps to a specific chapter learning outcome/objective listed in the text. You can use our test bank software, EZ Test, to easily query for learning outcomes/objectives that directly relate to the learning objectives for your course. You can then use the reporting features of EZ Test to aggregate student results in similar fashion, making the collection and presentation of assurance of learning data simple and easy.

AACSB Statement

McGraw-Hill Companies is a proud corporate member of AACSB International. Recognizing the importance and value of AACSB accreditation, we have sought to recognize the curricula guidelines detailed in AACSB standards for business accreditation by connecting selected test bank questions in *Accounting: What the Numbers Mean 9e* with the general knowledge and skill guidelines found in the AACSB standards.

The statements contained in *Accounting: What the Numbers Mean 9e* are provided only as a guide for the users of this text. The AACSB leaves content coverage and assessment clearly within the realm and control of individual schools, the mission of the school, and the faculty. The AACSB also charges schools with the obligation of doing assessment against their own content and learning goals. While *Accounting: What the Numbers Mean 9e* and its teaching package make no claim of any specific AACSB qualification or evaluation, we have labeled selected questions according to the six general knowledge and skills areas.

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Allowing instructors to create a customized multimedia presentation, this all-in-one resource incorporates the Test Bank, PowerPoint® Slides, Instructor's Manual, Solutions Manual, and Web-Enhanced Solutions.

Instructor's Manual (Available on the password-protected Instructor OLC and Instructor's Resource CD)

This supplement contains the lecture notes to help with classroom presentation. It contains useful suggestions for presenting key concepts and ideas.

Solutions Manual

(Available on the password-protected Instructor OLC and Instructor's Resource CD)

This supplement contains completely worked-out solutions to all assignment material and a general discussion of the use of group exercises. In addition, the manual contains suggested course outlines and a listing of exercises, problems, and cases scaled according to difficulty.

Test Bank

(Available on the password-protected Instructor OLC and Instructor's Resource CD)

Hundreds of questions are organized by chapter and include true/false, multiple-choice, and problems. This edition of the test bank includes worked-out solutions and all items have been tied to AACSB-AICPA and Bloom's standards.

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