高等院校双语教学适用教材·会计

McGraw Hill

Introduction to Managerial Accounting

Peter C. Brewer **Ray H.Garrison** Eric W.Noreen

第4版

Fourth Edition

管理会计导论

（美）彼德·C.布鲁尔 **雷·H.加里森** 埃里克·W.诺琳 著

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出版者的话

当前，在教育部的大力倡导下，财经和管理类专业的双语教学在我国各大高校已经逐步开展起来。一些双语教学开展较早的院校积累了丰富的经验，同时也发现了教学过程中存在的一些问题，尤其对教材提出了更高的要求；一些尚未进入这一领域的院校，也在不断探索适于自身的教学方式和方法以及适用的教材，以期时机成熟时加入双语教学的行列。总之，对各类院校而言，能否找到“适用”的教材都成为双语教学成功与否的关键因素之一。

然而，国外原版教材为国外教学量身定做的一些特点，如普遍篇幅较大、侧重于描述性讲解、辅助材料（如习题、案例、延伸阅读材料等）繁杂，尤其是许多内容针对性太强，与所在国的法律结构和经济、文化背景结合过于紧密等，却显然不适于国内教学采用，并成为制约国内双语教学开展的重要原因。因此，对国外原版教材进行本土化的精简改编，使之变成更加“适用”的双语教材，已然迫在眉睫。

东北财经大学出版社作为国内较早涉足引进版教材的一家专业出版社，秉承自己一贯服务于财经教学的宗旨，总结自身多年的出版经验，同培生教育出版集团和汤姆森学习出版集团等国外著名出版公司通力合作，在国内再次领先推出了会计、工商管理、经济学等专业的“高等院校双语教学适用教材”。这套丛书的出版经过了长时间的酝酿和筛选，编选人员本着“品质优先、首推名作”的选题原则，既考虑了目前我国财经教育的现状，也考虑了我国财经高等教育所具有的学科特点和需求指向，在教材的遴选、改编和出版上突出了以下一些特点：

- 优选权威的最新版本。入选改编的教材是在国际上多次再版的经典之作的最新版本，其中有些教材的以前版本已在国内部分高校中进行了试用，获得了一致的好评。
- 改编后的教材在保持英文原版教材特色的基础上，力求内容精要，逻辑严密，适合中国的双语教学。选择的改编人员既熟悉原版教材内容，又具有本书或本门课程双语教学的经验。
- 改编后的教材配有丰富的辅助教学支持资源，教师可在网上免费获取。
- 改编后的教材篇幅合理，符合国内教学的课时要求，价格相对较低。

本套教材是在双语教学教材出版方面的一次新的尝试。我们在选书、改编及出版的过程中得到了国内许多高校的专家、教师的支持和指导，在此深表谢意，也期待广大读者提出宝贵的意见和建议。

尽管我们在改编的过程中已加以注意，但由于各教材的作者所处的政治、经济和文化背景不同，书中的内容仍可能有不妥之处，望读者在阅读中注意比较和甄别。

东北财经大学出版社

DEDICATION

To our families and to our colleagues who use this book.

—Peter C. Brewer, Ray H. Garrison, and Eric W. Noreen

About the Authors

作者简介

Peter C. Brewer is a professor in the Department of Accountancy at Miami University, Oxford, Ohio. He holds a BS degree in accounting from Penn State University, an MS degree in accounting from the University of Virginia, and a PhD from the University of Tennessee. He has published 30 articles in a variety of journals including: *Management Accounting Research*, the *Journal of Information Systems*, *Cost Management*, *Strategic Finance*, the *Journal of Accountancy*, *Issues in Accounting Education*, and the *Journal of Business Logistics*.

Professor Brewer is a member of the editorial boards of *Issues in Accounting Education* and the *Journal of Accounting Education*. His article *"Putting Strategy into the Balanced Scorecard"* won the 2003 International Federation of Accountants' Articles of Merit competition and his articles *"Using Six Sigma to Improve the Finance Function"* and *"Lean Accounting: What's It All About?"* were awarded the Institute of Management Accountants' Lybrand Gold and Silver Medals in 2005 and 2006. He has received Miami University's Richard T. Farmer School of Business Teaching Excellence Award and has been recognized on two occasions by the Miami University Associated Student Government for "making a remarkable commitment to students and their educational development." He is a leading thinker in undergraduate management accounting curriculum innovation and is a frequent presenter at various professional and academic conferences.

Prior to joining the faculty at Miami University, Professor Brewer was employed as an auditor for Touche Ross in the firm's Philadelphia office. He also worked as an internal audit manager for the Board of Pensions of the Presbyterian Church (U.S.A.). He frequently collaborates with companies such as Harris Corporation, Ghent Manufacturing, Cintas, Ethicon Endo-Surgery, Schneider Electric, Lenscrafters, and Fidelity Investments in a consulting or case writing capacity.

Ray H. Garrison

is emeritus professor of accounting at Brigham Young University, Provo, Utah. He received his BS and MS degrees from Brigham Young University and his DBA degree from Indiana University.

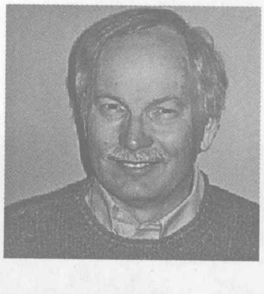
As a certified public accountant, Professor Garrison has been involved in management consulting work with both national and regional accounting firms. He has published articles in *The Accounting Review, Management Accounting,* and other professional journals. Innovation in the classroom has earned Professor Garrison the Karl G. Maeser Distinguished Teaching Award from Brigham Young University.

Eric W. Noreen is a globe-trotting academic who has held appointments at institutions in the United States, Europe, and Asia. He is emeritus professor of accounting at the University of Washington.

He received his BA degree from the University of Washington and MBA and PhD degrees from Stanford University. A Certified Management Accountant, he was awarded a Certificate of Distinguished Performance by the Institute of Certified Management Accountants.

Professor Noreen has served as associate editor of *The Accounting Review* and the *Journal of Accounting and Economics*. He has numerous articles in academic journals including: the *Journal of Accounting Research; The Accounting Review;* the *Journal of Accounting and Economics; Accounting Horizons; Accounting, Organizations and Society; Contemporary Accounting Research;* the *Journal of Management Accounting Research;* and the *Review of Accounting Studies*.

Professor Noreen has taught management accounting at the undergraduate and master's levels and has won a number of awards from students for his teaching.



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Managerial Accounting and the Business Environment

管理会计和商业环境

<< A LOOK AT THE PROLOGUE

Today's managers know that their world is constantly changing and becoming more complex. Before we get down to the basics, this Prologue will introduce you to a few of the revolutionary changes that today's managers face.

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Chapter 1 describes the work performed by managers, stresses the need for managerial accounting information, contrasts managerial and financial accounting, and defines many of the cost terms that will be used throughout the textbook. You will begin to build your base there.

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