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# 管理会计

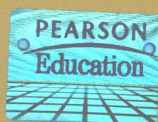
Management Accounting Fifth Edition

安东尼·A. 阿特金森 (Anthony A. Atkinson)  
(美) 罗伯特·S. 卡普兰 (Robert S. Kaplan)  
埃拉·梅·玛苏姆拉 (Ella Mae Matsumura)  
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著

第 5 版

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# 出 版 说 明

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为了适应经济全球化的发展趋势,满足国内广大读者了解、学习和借鉴国外先进的管理经验和掌握经济理论的前沿动态,清华大学出版社与国外著名出版公司合作影印出版一系列英文版经济管理方面的图书。我们所选择的图书,基本上是已再版多次、在国外深受欢迎、并被广泛采用的优秀教材,绝大部分是该领域中较具权威性的经典之作。

由于原作者所处国家的政治、经济和文化背景等与我国不同,对书中所持观点,敬请广大读者在阅读过程中注意加以分析和鉴别。

我们期望这套影印书的出版对我国经济科学的发展能有所帮助,对我国经济管理专业的教学能有所促进。

欢迎广大读者给我们提出宝贵的意见和建议;同时也欢迎有关的专业人士向我们推荐您所接触到的国外优秀图书。

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# 总序

世纪之交，中国与世界的发展呈现最显著的两大趋势——以网络为代表的信息技术的突飞猛进，以及经济全球化的激烈挑战。无论是无远弗界的因特网，还是日益密切的政治、经济、文化等方面的国际合作，都标示着21世纪的中国是一个更加开放的中国，也面临着一个更加开放的世界。

教育，特别是管理教育总是扮演着学习与合作的先行者的角色。改革开放以来，尤其是20世纪90年代之后，为了探寻中国国情与国际上一切优秀的管理教育思想、方法和手段的完美结合，为了更好地培养高层次的“面向国际市场竞争、具备国际经营头脑”的管理者，我国的教育机构与美国、欧洲、澳洲以及亚洲一些国家和地区的大量的著名管理学院和顶尖跨国企业建立了长期密切的合作关系。以清华大学经济管理学院为例，2000年，学院顾问委员会成立，并于10月举行了第一次会议，2001年4月又举行了第二次会议。这个顾问委员会包括了世界上最大的一些跨国公司和几家顶尖企业的最高领导人，其阵容之大、层次之高，超过了世界上任何一所商学院。在这样高层次、多样化、重实效的管理教育国际合作中，教师和学生与国外的交流机会大幅度增加，越来越深刻地融入到全球性的教育、文化和思想观念的时代变革中，我们的管理教育工作者和经济管理学习者，更加真切地体验到这个世界正发生着深刻的变化，也更主动地探寻和把握着世界经济发展和跨国企业运作的脉搏。

我国管理教育的发展，闭关锁国、闭门造车是绝对不行的，必须同国际接轨，按照国际一流的水准来要求自己。正如朱镕基同志在清华大学经济管理学院成立十周年时所发的贺信中指出的那样：“建设有中国特色的社会主义，需要一大批掌握市场经济的一般规律，熟悉其运行规则，而又了解中国企业实情的经济管理人才。清华大学经济管理学院就要敢于借鉴、引进世界上一切优秀的经济管理学院的教学内容、方法和手段，结合中国的国情，办成世界第一流的经管学院。”作为达到世界一流的一个重要基础，朱镕基同志多次建议清华的MBA教育要加强英语教学。我体会，这不仅因为英语是当今世界交往中重要的语言工具，是连接中国与世界的重要桥梁和媒介，而且更是中国经济管理人才参与国际竞争，加强国际合作，实现中国企业的国际战略的基石。推动和实行英文教学并不是目的，真正的目的在于培养学生——这些未来的企业家——能够具备同国际竞争对手、合作伙伴沟通和对抗的能力。按照这一要求，清华大学经济管理学院正在不断推动英语教学的步伐，使得英语不仅是一门需要学习的核心课程，而且渗透到各门专业课程的学习当中。

课堂讲授之外，课前课后的大量英文原版著作、案例的阅读对于提高学生的英文水平也是

非常关键的。这不仅是积累相当的专业词汇的重要手段，而且是对学习者思维方式的有效训练。

我们知道，就阅读而言，学习和借鉴国外先进的管理经验和掌握经济理论动态，或是阅读翻译作品，或是阅读原著。前者属于间接阅读，后者属于直接阅读。直接阅读取决于读者的外文阅读能力，有较高外语水平的读者当然喜欢直接阅读原著，这样不仅可以避免因译者的疏忽或水平所限而造成的纰漏，同时也可以尽享原作者思想的真实表达。而对于那些有一定外语基础，但又不能完全独立阅读国外原著的读者来说，外文的阅读能力是需要加强培养和训练的，尤其是专业外语的阅读能力更是如此。如果一个人永远不接触专业外版图书，他在获得国外学术信息方面就永远会比别人差半年甚至一年的时间，他就会在无形中减弱自己的竞争能力。因此，我们认为，有一定外语基础的读者，都应该尝试一下阅读外文原版，只要努力并坚持，就一定能过了这道关，到那时就能体验到直接阅读的妙处了。

在掌握大量术语的同时，我们更看重读者在阅读英文原版著作时对于西方管理者或研究者的思维方式的学习和体会。我认为，原汁原味的世界级大师富有特色的表达方式背后，反映了思维习惯，反映了思想精髓，反映了文化特征，也反映了战略偏好。知己知彼，对于跨文化的管理思想、方法的学习，一定要熟悉这些思想、方法所孕育、成长的文化土壤，这样，有朝一日才能真正“具备国际战略头脑”。

以往，普通读者购买和阅读英文原版还有一个书价的障碍。一本外版书少则几十美元，多则上百美元，一般读者只能望书兴叹。随着全球经济合作步伐的加快，目前在出版行业有了一种新的合作出版的方式，即外文影印版，其价格几乎与国内同类图书持平。这样一来，读者可以不必再为书价发愁。清华大学出版社这些年在这方面一直以独特的优势领先于同行。早在1997年，清华大学出版社敢为人先，在国内最早推出一批优秀商学英文版教材，规模宏大，在企业界和管理教育界引起不小的轰动，更使国内莘莘学子受益良多。

为了配合清华大学经济管理学院推动英文授课的急需，也为了向全国更多的MBA试点院校和更多的经济管理学院的教师和学生提供学习上的支持，清华大学出版社再次隆重推出与世界著名出版集团合作的英文原版影印商学教科书，也使广大工商界人士、经济管理类学生享用到最新最好质优价廉的国际教材。

祝愿我国的管理教育事业在社会各界的大力支持和关心下不断发展、日进日新；祝愿我国的经济建设在不断涌现的大批高层次的面向国际市场竞争、具备国际经营头脑的管理者的勉力经营下早日中兴。

赵纯钧 教授

清华大学经济管理学院

# PREFACE

*"Companies need financial professionals who know how to communicate not only what a company spent but also how it consumed that spending and where it provided value and alignment to strategy. The financial skills that are needed are those which allow us to focus on the future as well as the past, with a common thread of creating value."*

RALPH W. CANTER  
*Bearing Point*

## Intended Audience

This textbook is designed for undergraduate and MBA courses in managerial accounting. *Management Accounting*, Fifth Edition, represents state-of-the-art thinking on all of the major topics in management accounting including activity-based management, the Balanced Scorecard, target costing, and management control system design.

Each of the text authors is both a scholar and a top consultant for *Fortune* 500 or smaller companies. As a result, they have a unique focus: to help all students better understand management accounting topics, research, and issues from the perspective of a business manager. Although this text is primarily intended for business students, it is also useful for practicing managers who would benefit from understanding how accounting drives value in organizations.

## All Businesses Have the Same Goal

Whether an enterprise intends to earn money for owners and stockholders or is a not-for-profit organization, the goal is the same: creating value. One company may be improving workforce conditions while another may be investing in new product development based on customer feedback. Whatever the strategy, the only management accounting textbook that explains in detail how to use measurement and management systems for value creation is *Management Accounting*, Fifth Edition, by Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, and S. Mark Young.

## Special Note About the Author Team

Our collaboration has been enhanced with the addition of Ella Mae Matsumura. Ella Mae brings many years of both exceptional teaching and research experience to the book and we are all very pleased to welcome her to the author team.

## Other Points of Distinction

- *New cases* including cases from Harvard Business School, the Institute of Management Accountants (IMA), and others that require both strategic and

interpersonal analysis and make this text an even better fit for upper level undergraduate and MBA courses in Management Accounting.

## New to This Edition

- **New Harvard Business School cases** that place the student in a managerial role. Four are new:
  - \* Sippican (Brand new Harvard case, just developed; integrates time-driven activity-based costing, budgeting, and the Balanced Scorecard.)
  - \* Midwest Office Products
  - \* Chadwick (abridged)
  - \* Domestic Auto Parts
- All of these cases are brief for preparation ease and are accompanied by Instructor Case Notes found in the Instructor resources.
- **New Institute of Management Accountants cases**—Two are new and include such topics as:
  - \* How Mercedes-Benz used target costing to develop its new SUV.
  - \* Improving processes in order entry, with linkages to value-chain ideas (effects on customers, sales representatives, manufacturing, and other internal uses of the order entry information).
- **New Chapter Opening Vignettes**—that describe realistic business problems that can benefit from managerial accounting analysis or approaches.
- **Revised Chapter 4**—Robert S. Kaplan is considered the world's leading expert on activity-based costing and the Balanced Scorecard. For this edition, he has revised and reorganized Chapter 4, "Activity-Based Cost Systems". In the fifth edition, Kaplan, cocreator of ABC, integrates the new time-driven ABC approach with the conventional ABC approach. Two new cases help students learn how to build their own time-driven ABC models.
- **Revised Chapter 7**—An extended quantitative example on target costing has been added.
- **Revised Chapter 9**—Kaplan has also revised Chapter 9, "The Balanced Scorecard". This is a comprehensive full-chapter treatment of how to translate a strategy into a strategy map and Balanced Scorecard. Written by the cocreator of this concept as well, the fifth edition also contains two new Harvard Business School cases for students to gain experience with the topic.
- **Revised Chapter 10**—The chapter has been expanded to include a more explicit and detailed treatment of uncertainty in the budgeting process.
- **Revised Chapter 12**—The chapter has been revised to include more detailed material on financial control.
- **New Improved organization and clarity** based on feedback from users of the fourth edition.
- **New New questions and problems** that correspond to new material, and additional problems on "previous" material.

## For Instructors:

The following supplements are available to adopting instructors. For detailed descriptions, please visit: [www.prenhall.com/atkinson](http://www.prenhall.com/atkinson).

- **Instructor's Resource Center (IRC) online:** Login at [www.prenhall.com/irc](http://www.prenhall.com/irc)
- **Printed Instructor's Manual**—ISBN: 0-13-198792-5



Each chapter of this comprehensive resource includes a list of the student learning objectives, a chapter outline with teaching tips organized by learning objective, teaching notes for the Harvard Business School Cases, and a chapter quiz. Instructor Excel spreadsheet solution files are available for download from [www.prenhall.com/atkinson](http://www.prenhall.com/atkinson).

- **Printed Test Item File**—ISBN: 0-13-173716-3

The Test Item File features over 1,200 questions specifically written for the fifth edition. Multiple-choice, true/false, problems, exercise and essay questions are all linked to specific chapter learning objectives that aid in precise quantitative and qualitative testing.

- **Solutions Manual**—ISBN: 0-13-221622-1

This manual contains the accuracy-checked solutions for every question, exercise, problem, and all the Harvard Business School Cases in the text.

- **PowerPoint slides**—Visit the IRC for this text.

- **Readings in Management Accounting by S. Mark Young**

Contains recent business press and academic articles that correlate to the chapter coverage in *Management Accounting*, Fifth Edition. Ideal for additional content reinforcement and for any case-based course, this supplement includes articles from a variety of sources. Readings in Management Accounting can be used with *Management Accounting*, Fifth Edition, or any other management or cost accounting text.

Please visit [www.prenhall.com/atkinson](http://www.prenhall.com/atkinson) for the Instructor's Manual to accompany this book.

### **Instructor's Resource Center:**

#### **Register. Redeem. Login.**

[www.prenhall.com/irc](http://www.prenhall.com/irc) is where instructors can access a variety of print, media, and presentation resources available with this text in downloadable, digital format. For most texts, resources are also available for course management platforms such as Blackboard, WebCT, and Course Compass.

**It gets better.** Once you register, you will not have additional forms to fill out, or multiple usernames and passwords to remember to access new titles and/or editions. As a registered faculty member, you can login directly to download resource files and receive immediate access and instructions for installing Course Management content to your campus server.

**Need help?** Our dedicated Technical Support team is ready to assist instructors with questions about the media supplements that accompany this text. Visit: <http://247.prenhall.com/> for answers to frequently asked questions and toll-free user support phone numbers.

### **For Students:**

- [www.prenhall.com/atkinson](http://www.prenhall.com/atkinson) contains valuable resources for both students and professors, including Powerpoint slides.

## ACKNOWLEDGMENTS

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Dr. Kelly Richmond, University of North Carolina at Greensboro  
Dr. Soliman Y. Soliman, Tulane University  
Dr. Nathan V. Stuart, University of Florida  
Clark Wheatley, Florida International University  
Dr. Jennifer Yin, Rutgers University

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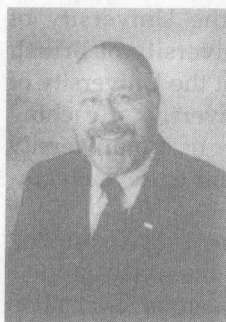
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The author and product team would appreciate hearing from you! Let us know what you think about this textbook by writing to [wendy\\_craven@prenhall.com](mailto:wendy_craven@prenhall.com). Please include "Feedback about AKYM 5e" in the subject line.

If you have questions related to this product, please contact our customer service department online at [www.247.prenhall.com](http://www.247.prenhall.com).

## ABOUT THE AUTHORS



### Anthony A. Atkinson

Professor in the School of Accountancy at the University of Waterloo. Anthony A. Atkinson received a Bachelor of Commerce and M.B.A. degrees from Queen's University in Kingston, Ontario, and M.S. and Ph.D. degrees in Industrial Administration from Carnegie-Mellon University in Pittsburgh. He is a fellow of the Society of Management Accountants of Canada and has written or coauthored two texts, various monographs, and more than 35 articles on performance measurement and costing. In 1989, the Canadian Academic Accounting Association awarded Atkinson the Haim Falk Prize for Distinguished Contribution to Accounting Thought for his monograph that studied transfer pricing practice in six Canadian companies. He has served on the editorial boards of two professional and five academic journals and is a past Editor of the *Journal of Management Accounting Research*. Atkinson also served as a member of the Canadian government's Cost Standards Advisory Committee, for which he developed the costing principles it now requires of government contractors.



### Robert S. Kaplan

Robert S. Kaplan is Baker Foundation Professor at the Harvard Business School. Kaplan joined the HBS faculty in 1984 after spending 16 years on the faculty of the business school at Carnegie-Mellon University, where he served as Dean from 1977 to 1983. Kaplan received a B.S. and M.S. in Electrical Engineering from M.I.T., and a Ph.D. in Operations Research from Cornell University. He has received honorary doctorates from University of Stuttgart and University of Lodz.

Kaplan, a co-developer of both activity-based costing and the Balanced Scorecard, has shown how to design cost and performance management systems for effective strategy implementation and operational excellence. He has authored or co-authored 13 books, 16 Harvard Business Review articles, and more than 120 other papers.

His fourth book co-authored with David Norton, *Alignment*, was published in February 2006. His previous books with Norton include *Strategy Maps*, named as one of the top ten business books of 2004 by Strategy & Business and amazon.com, *The Strategy-Focused Organization*, named by Cap Gemini Ernst & Young as the best international business book for year 2000, and *The Balanced Scorecard: Translating Strategy into Action*, which has been translated into 22 languages and won the 2001 Wildman Medal from the American Accounting Association for its impact on practice. Kaplan's most recent book, on time-driven activity-based costing, was published in March 2006.

Kaplan was inducted into the Accounting Hall of Fame in 2006 and received the Lifetime Contribution Award from the Management Accounting Section of the American Accounting Association in January 2006. He was selected among the top 20 Business Writers/Management Gurus in the Financial Times 2005 CEO Survey. Kaplan received the Outstanding Accounting Educator Award in 1988 from the American Accounting Association (AAA), the 1994 CIMA Award from the Chartered Institute of Management Accountants (UK) for "Outstanding Contributions to the

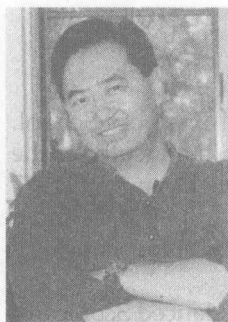
Accountancy Profession," and the 2001 Distinguished Service Award from the Institute of Management Accountants (IMA) for contributions to the practice and academic community.



### **Ella Mae Matsumura**

Ella Mae Matsumura is an Associate Professor in the Department of Accounting and Information Systems in the School of Business at the University of Wisconsin-Madison, and is affiliated with the university's Center for Quick Response Manufacturing. She received an A.B. in Mathematics from the University of California, Berkeley, and M.Sc. and Ph.D. degrees from the University of British Columbia. Matsumura has won two teaching excellence awards at the University of Wisconsin-Madison and was elected as a lifetime fellow of the university's Teaching Academy, formed to promote effective teaching. She is a member of the university team awarded an IBM Total Quality Management Partnership grant to develop curriculum for total quality management education.

Matsumura has served in various leadership positions in the American Accounting Association, including Secretary-Treasurer and President of the Association's Management Accounting Section. She also chaired or served on numerous Association committees. She served two terms as an Associate Editor of *Accounting Horizons* and is currently co-editor of the journal. Her past and current research articles focus on decision making, performance evaluation, and compensation issues. She also coauthored a monograph on customer profitability analysis in credit unions.



### **S. Mark Young**

S. Mark Young holds the George Bozanic and Holman G. Hurt Chair in Sports and Entertainment Business and is also Professor of Accounting, Professor of Management and Organization at the Marshall School of Business, University of Southern California and Professor of Communication at the Annenberg School for Communication at USC. Previously, Dr. Young served as the Associate Dean for Academic Planning and Associate Dean and Academic Director of the Marshall MBA (Full-Time MBA) Program. Professor Young received an A.B. from Oberlin College (Economics), an M. Acc. from the Ohio State University, and a Ph.D. from the University of Pittsburgh.

Professor Young has published research in a variety of journals including *The Accounting Review*, *Accounting, Organizations and Society*, the *Journal of Accounting Research*, the *Journal of Marketing Research*, the *Academy of Management Review* and the *Journal of Research in Personality*. Currently, he is on the editorial board of several major journals and was past Associate Editor for *The Accounting Review*. In 2006, he was a co-winner of the Notable Contribution to the Accounting Literature (with Shannon Anderson) and has won the Notable Contributions to the Management Accounting Literature Award twice—with Frank Selto (1994) and Shannon Anderson (2003). He also received the Jim Bulloch Award for Innovations in Management Accounting Education in 2005.

Dr. Young has extensive executive teaching and consulting experience having taught in executive programs for Daimler-Chrysler, Texas Instruments, Shell Oil, AMGEN and British Airways. Most recently, Young has had consulting or research relationships with the First Data Corporation, the Chrysler Corporation, Texas Instruments and Southwest Airlines. He has won four outstanding teaching awards at the undergraduate and graduate levels, including the Golden Apple Teaching Award and is a Distinguished Fellow in the Center for Excellence in Teaching at USC.



Currently he teaches courses in management accounting and entertainment management, and leads the entertainment management program within the Marshall School at USC. His book, *Entertainment Management—Understanding the Business of Motion Pictures, Television, Music and Games* will soon be published by Prentice Hall.

Professor Young also maintains an interest in popular culture and his paper, "Narcissism and Celebrity," (with Dr. Drew Pinsky) published in the *Journal of Research in Personality* (October 2006: 463-471) recently received world-wide attention. Young even appeared on Mitch Albom's and Howard Stern's shows to discuss the findings of the research.

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