

清华会计学系列英文版教材

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会计学基础

Essentials of Accounting Tenth Edition

(美) 莱斯利·K. 布莱特纳 (Leslie K. Breitner) 著
罗伯特·N. 安东尼 (Robert N. Anthony)

第10版

PEARSON
Education

清华大学出版社

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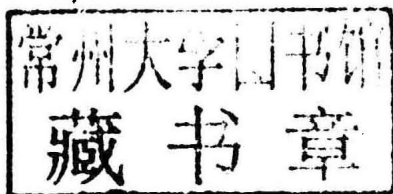
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北京

北京市版权局著作权合同登记号 图字：01-2010-0930

Original edition, entitled ESSENTIALS OF ACCOUNTING, 10e, 9780136071822 by LESLIE K. BREITNER, ROBERT N. ANTHONY published by Pearson Education, Inc., publishing as Prentice Hall, copyright © 2010.

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China edition published by PEARSON EDUCATION ASIA LTD., and TSINGHUA UNIVERSITY PRESS Copyright © 2010.

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图书在版编目(CIP)数据

会计学基础 = Essentials of Accounting: 第10版: 英文 / (美) 布莱特纳 (Breitner, L. K.), (美) 安东尼 (Anthony, R. N.) 著. --北京: 清华大学出版社, 2010.7

(清华会计学系列英文版教材)

ISBN 978-7-302-22986-5

I. ①会… II. ①布… ②安… III. ①会计学—教材—英文 IV. ①F230

中国版本图书馆 CIP 数据核字(2010)第 105460 号

责任编辑: 王 青

责任印制: 何 芊

出版发行: 清华大学出版社

<http://www.tup.com.cn>

社 总 机: 010-62770175

投稿与读者服务: 010-62776969, c-service@tup.tsinghua.edu.cn

质 量 反 馈: 010-62772015, zhiliang@tup.tsinghua.edu.cn

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邮 编: 100084

邮 购: 010-62786544

印 刷 者: 清华大学印刷厂

装 订 者: 三河市新茂装订有限公司

发 行 者: 全国新华书店

开 本: 203×260 印张: 22

版 次: 2010年7月第1版

印 次: 2010年7月第1次印刷

印 数: 1~5000

定 价: 35.00 元

产品编号: 033826-01

出 版 说 明

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前沿动态的需要，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，基本上已是再版多次、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。

清华大学出版社

2010.5

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中国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。

赵纯均 教授

清华大学经济管理学院

本书将帮助你学习会计学的基础知识。你将学到会计学的信息能够以及不能够告诉你一个组织的哪些情况。

会计学是整理和报告财务信息的主要方法。尽管在细节上有一定的差别，但是在大多数国家和大部分机构，其总的结构和规则是类似的。

会计学一直被称做商业语言。学习这种语言的困难之处在于，会计学中所使用的许多词汇，其含义与日常生活中的含义截然不同。学习会计词汇时，关键在于理解它们在会计学中的含义。

与任何语言一样，某些会计规则和术语具有唯一正确的意思，而另一些会计规则和术语的含义则随着不同的使用者而改变。你将学会理解并认同这些差异。

如何使用本教材

本书由一些“小单元”构成，每个单元都要求你做一些事情，例如回答问题、进行计算、填空等，但这些小单元并不是测验。如同大多数学习经验所表明的那样，你应该在做的过程中学习。你应该可以没有困难地完成大多数小单元。

学习步骤

- 阅读左半栏的内容，同时用所提供的盖板遮住右半栏。
- 在所提供的空白处写下你的答案。经验表明，把答案写下来非常有助于记忆。
- 拿开遮挡右半栏的盖板，露出正确的答案以进行核对。
- 如果你的回答正确，就继续学习下一个小单元，否则要再次学习本单元的内容，搞清楚你错在哪里。
- 某些小单元会指示你参考本书后面附录中的示例。
- 在本书后面附录中给出了各章的效果测验题。当你学完一章后，请完成这组测验题。如果有困难，请再次复习相关小单元的内容。要想获得进一步的提高和对概念进行复习，你还可以完成本书附录中微型案例的练习。
- 学习时不要跳过小单元。如果你对某个知识点的掌握有问题，请回到第一次提到该知识点的那个小单元复习相关内容。

技术约定

_____ = 填补缺少的词。

_____ [是 / 否] = 圈出或写出正确的选择。

致谢

Matthew Israel 博士编写了本书的第 1 版。

波士顿大学的 Philip E. Meyer 博士编写了最初的词汇表。

Cameron E. H. Breitner 对第 8 章做出了极大的贡献。

Cory Sbarbaro 在《萨班尼斯—奥克雷法案》(Sarbanes-Oxley Act) 以及非营利组织等问题方面提供了帮助。

宾夕法尼亚州巴克内尔大学的 David Ozag、印第安纳大学的 Michael Groomer 和 S4Carlisle Publishing Services 的 Kelli Jauron 在第 10 版的修订过程中给予了很有价值的反馈。

Alice Lawson 和 Lori Reimann-Garretson 帮助撰写了新的微型案例。我对于他们充满感激之情。

培生教育出版集团的 Julie Broich 和 Kierra Kashickey 在本书第 10 版的修订过程中给予了大力支持。

我衷心感谢所有这些人的建议和支持，还要感谢我的丈夫约翰所表现出的极大的耐心。

Basic Concepts

Learning Objectives

In this part you will learn:

- The nature of the balance sheet.
- The accounting meaning of assets, liabilities, and equity.
- The first five of the nine concepts that govern all accounting:
 - The dual-aspect concept.
 - The money-measurement concept.
 - The entity concept.
 - The going-concern concept.
 - The asset-measurement concept.
- The meaning of the principal items reported on a balance sheet.

1-1. Accounting is a language. The purpose of any language is to convey information. Accounting information is provided by reports called **financial statements**. This program helps you understand what the numbers in the financial statements mean and how they can be used. Please see Exhibit 1 (at the back of this book) to view a sample financial statement. As indicated by the title at the top of the page, this report is called a _____ sheet.

On an item like this, fill in one letter for each underline and then compare it with the correct answer, found here.

balance

NOTE: Be sure to cover up the answers with the mask provided.

ELEMENTS OF THE BALANCE SHEET

1-2. A balance sheet gives financial information about an **entity**. The name of the entity that this balance sheet refers to is _____

Garsden
Company

1-3. An entity is any organization for which financial statements are prepared. A business is an _____; a college, a government, a church, and a synagogue are also _____.

entity
entities

1-4. The balance sheet is a snapshot of the financial position of the entity as of one moment in time. As indicated by the heading in Exhibit 1, the balance sheet for Garsden Company reports its financial position as of December 31, _____.

2009

1-5. The date December 31, 2009, means [circle A or B]:

A. it was prepared on December 31, 2009.

B. it reports the entity's financial position as of December 31, 2009.

B (*Probably, it was prepared early in 2010.*)

1-6. The Garsden Company balance sheet has two sides. The heading of the left side is A _____, and the heading of the right side is L _____ and E _____. We shall describe the meaning of each side.

Assets
Liabilities Equity

ASSETS

1-7. Assets are valuable resources owned by the entity. An entity needs cash, equipment, and other resources in order to operate. These resources are its a _____. The balance sheet shows the amounts of each of these assets as of a certain date.

assets

1-8. Assets are resources **owned** by Garsden Company. Its employees, although usually its most valuable resource, [are / are not] accounting assets.

are not (*No one owns humans since the abolition of slavery.*)

NOTE: On an item like this, circle the answer of your choice.

LIABILITIES AND EQUITY

1-9. The right side of the balance sheet shows the sources of funds that provided the entity's assets. As the heading indicates, there are two general types of sources, l _____ and e _____.

liabilities
equity

1-10. **Liabilities** are the entity's obligations to outside parties who have furnished resources. These parties are generally called **creditors** because they have extended credit to the entity. As Exhibit 1 indicates, suppliers have extended credit in the amount of \$5,602,000 as indicated by the item A _____ P _____.

Accounts Payable

NOTE: Note that the last three "000" are omitted on the balance sheet.

1-11. Creditors have a **claim** against the assets in the amount shown as the liability. For example, a bank has loaned funds to Garsden Company, and therefore has a current claim of \$1,000,000 of this amount, as indicated by the item, _____.

Bank Loan Payable

1-12. Because an entity will use its assets to pay its claims, the claims are claims against _____. They are claims against all the assets, not any particular asset.

assets

1-13. The other source of the funds that an entity uses to acquire its assets is called **equity**. In Garsden Company, equity investors provided funds for which they received common stock. The total amount supplied by equity investors is called **total paid-in capital**. In Garsden Company, it was \$____, _____,000. (We shall describe the details in a later part.)

\$12,256,000

NOTE: The term is "equity" (singular) not "equities" (plural) even though there are several sources of equity.

1-14. Equity funds also come from a second source, the profits or **earnings** generated by the entity. The amount of these earnings that has not been paid to equity investors in the form of dividends is retained in the entity, and therefore is called _____ earnings. In Garsden Company, the amount was \$____, _____,000.

retained
\$13,640,000

1-15. Creditors can sue the entity if the amounts due them are not paid. Equity investors have only a *residual claim*; if the entity is dissolved, they get whatever is left after the liabilities have been paid, which may be nothing. Liabilities therefore are a [stronger / weaker] claim against the assets, and equity is a [stronger / weaker] claim.

stronger
weaker

DUAL-ASPECT CONCEPT

1-16. Whatever assets remain after the liabilities are taken into account will be claimed by the equity investors. Consider the case of an entity whose assets total \$10,000, and whose liabilities total \$4,000. Its equity must be \$_____.

\$6,000 = (\$10,000 - \$4,000)

A single blank indicates that the answer is one word or, when preceded by the dollar sign as it is here, one amount.

1-17. (1) Any assets not claimed by creditors will be claimed by equity investors, and (2) the total amount of claims (liabilities + equity) cannot exceed what there is to be claimed. Therefore, the total amount of assets will always be [greater than / equal to / less than] the total amount of liabilities plus equity.

equal to

1-18. Here is the balance sheet of Garsden Company, greatly condensed so as to focus on the main elements, and disregarding the thousands:

GARSDEN COMPANY
Balance Sheet as of December 31, 2009
(000 omitted)

Assets		Liabilities & Equity	
Cash	\$ 1,449	Liabilities	\$12,343
Other Assets	<u>36,790</u>	Equity	<u>25,896</u>
Total	\$38,239	Total	\$38,239

The total of the left side is \$ _____, _____,000, and the total of the right side is \$ _____, _____,000.

\$38,239,000

\$38,239,000

1-19. This is another way of saying that total assets must always equal total _____ plus _____.

liabilities equity

1-20. The fact that total assets must equal, or **balance**, total liabilities plus equity is why the statement is called a _____. This equality tells nothing about the entity's financial condition; it always exists unless the accountant has made a mistake.

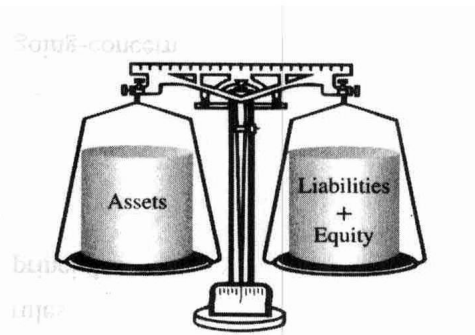
balance
sheet

1-21. This equality leads to what is called the **dual-aspect concept**. The two aspects to which this concept refers are (1) _____ and (2) _____ plus _____, and the concept states that these two aspects are always _____. (In what relation to each other?)

assets
liabilities equity
equal

1-22. The dual-aspect concept is the first of nine fundamental accounting concepts we shall describe in this program. The concept can be written as an equation, that is, a statement that something is equal to something else. Write this equation, using the words *Assets*, *Liabilities*, and *Equity*:

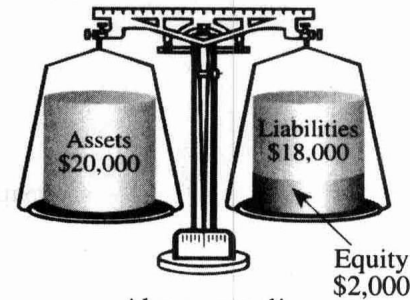
_____ = _____ + _____



Assets = Liabilities + Equity

1-23. Suppose a business had assets totaling \$20,000 and liabilities totaling \$18,000. Evidently, its equity was \$_____.

$$\$2,000 = (\$20,000 - \$18,000)$$



Always equal!

The two sides **balance**.

1-24. At the close of business on December 31, 2008, Dowling Company had \$2,000 in its bank account. It owned other assets totaling \$24,000. The company owed \$10,000 to creditors. Its equity was \$16,000. Complete the balance sheet for Dowling Company:

DOWLING COMPANY

Balance Sheet as of _____

Assets		Liabilities and Equity	
Cash	\$	Liabilities	\$
Other Assets		Equity	
Total	\$	Total	\$

December 31, 2008

\$ 2,000	\$10,000
24,000	16,000
\$26,000	\$26,000

1-25. If Dowling Company prepared a balance sheet as of the beginning of business the next day, January 1, 2009, would it be different from the one you prepared above? [Yes / No]

No (because nothing changes between the close of business on one day and the beginning of business on the next day)

1-26. The term "net assets" is sometimes used instead of "equity." It refers to the fact that equity is always the difference between a _____ and 1 _____. (We shall describe the details in a later part.)





assets
liabilities

NOTE: You will see the term "net assets" instead of "equity" on some balance sheets. We will describe accounting for nonprofit entities later.

MONEY-MEASUREMENT CONCEPT

1-27. If a fruit store had \$200 in cash, 100 dozen oranges, and 200 apples, could you add up its total assets from this information? [Yes / No]

No (because you can't add apples and oranges)

Cash		\$200
		100 dozen
		200
		<hr/>
		Can't add

1-28. To add together objects as different as apples, oranges, automobiles, shoes, cash, supplies, and so on, they must be stated in [different / similar] units.

similar

1-29. Can you add the amounts of apples and oranges if they are stated in terms of money? [Yes / No]

Yes (You could also add them to get "pieces of fruit," but this is not a useful number for accounting purposes.)

1-30. The facts that appear in an accounting report are stated in units of money—that is, dollars and cents. This is the **money-measurement concept**. By converting different facts to monetary amounts, we can deal with them [verbally / arithmetically]; that is, we can add one item to another, or we can _____ one item from another.

arithmetically
subtract

1-31. The money-measurement concept states that accounting reports only those facts that can be stated as m _____ a _____.

monetary
amounts

1-32. If facts cannot be expressed in monetary terms, they cannot be reported on a balance sheet. Which of the following facts could be learned by reading a balance sheet of Able Company?

- A. How much cash Able Company has.
- B. The health of the president of Able Company.
- C. How much money Able Company owes.
- D. A strike is beginning at Able Company.
- E. How many automobiles Able Company owns.

A and C (Not E because the number of automobiles is not a monetary amount.)

1-33. Because accounting reports include only facts that can be stated in monetary amounts, accounting is necessarily a(n) [complete / incomplete] record of the status of a business and [does / does not] always give the most important facts about a business.

incomplete
does not

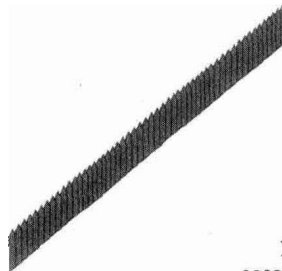
ENTITY CONCEPT

1-34. Accounts are kept for **entities**, rather than for the persons who own, operate, or otherwise are associated with those entities. For example, suppose Green Company is a business entity, and Sue Smith is its owner. Sue Smith withdraws \$100 from the business. In preparing financial accounts for Green Company, we should record the effect of this withdrawal on the accounts of [Sue Smith / the entity].

the entity



The accounting entity



Owner



NOT the accounting entity

1-35. Sue Smith withdraws \$100 from Green Company, of which she is the sole owner. Smith now has \$100 more cash, but she has \$100 less equity in Green Company. Smith is [better off / worse off / no better or worse off] than she was before.

no better or worse off (If Smith withdraws \$100 from Green Company, of which she is the sole owner, she is just as well off after this withdrawal as before.)

1-36. What about Green Company? It now has [\$100 more / the same amount / \$100 less] in assets.

\$100 less

1-37. The fact that accounts are kept for entities as distinguished from the persons associated with those entities is called the e _____ concept.

entity

1-38. Owners of some small retail stores (called “mom and pop” stores) may not identify the cost of merchandise they withdraw for personal use, personal telephone calls, and the like. If this is so, then they do not apply the _____ concept. Consequently, the financial statements of these stores are inaccurate.

entity

NOTE: A business may be organized under any one of several legal forms: a corporation, a partnership (two or more owners), or a proprietorship (a single owner). The entity concept applies regardless of the legal status.

1-39. John and Ellen own the John and Ellen Laundry, a partnership. Each takes \$1,000 cash from the partnership entity and deposits it into a personal bank account. An accounting report of the financial position of the John and Ellen Laundry would show that:

- A. the change in the entity’s equity is zero.
- B. the entity has \$2,000 less cash.
- C. the entity has \$2,000 less equity.
- D. John and Ellen each have \$1,000 more cash.

B and C (*John’s and Ellen’s personal statements would show that each had \$1,000 more cash.*)

NOTE: Municipalities, hospitals, religious organizations, colleges, and other nonprofit or nonbusiness organizations are also accounting entities. Although in this program we focus primarily on businesses, the accounting for nonprofit entities is similar. (We will describe accounting for nonprofit entities later.)

GOING-CONCERN CONCEPT

1-40. Every year some entities go bankrupt or cease to operate. Most entities, however, keep on going from one year to the next. Accounting must assume either that (a) entities are about to cease operations, or (b) they are likely to keep on going. The more realistic assumption for most entities is [(a) / (b)].

(b)

1-41. Accounting assumes that an entity, or **concern**, normally will keep on **going** from one year to the next. This assumption is therefore called the **g _____ - concern concept**.

going