

教育部高校工商管理类教学指导委员会 双语教学推荐教材

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Business

工商管理经典教材·会计与财务系列
Administration Classics

会计学

Principles of

(英文版·第23版)

Accounting

(Twenty-Third Edition)

詹姆斯·M·里夫 (James M. Reeve)

卡尔·S·沃伦 (Carl S. Warren)

著

乔纳森·E·杜哈奇 (Jonathan E. Duchac)

杜兴强 于竹丽 改编

 中国人民大学出版社

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总 序

随着我国加入 WTO,越来越多的国内企业参与到国际竞争中来,用国际上通用的语言思考、工作、交流的能力也越来越受到重视。这样一种能力也成为我国各类人才参与竞争的一种有效工具。国家教育机构、各类院校以及一些主要的教材出版单位一直在思考,如何顺应这一发展潮流,推动各层次人员通过学习来获取这种能力。双语教学就是这种背景下的一种尝试。

双语教学在我国主要指汉语和国际通用的英语教学。事实上,双语教学在我国教育界已经不是一个陌生的词汇了,以双语教学为主的科研课题也已列入国家“十五”规划的重点课题。但从另一方面来看,双语教学从其诞生的那天起就被包围在人们的赞成与反对声中。如今,依然是有人赞成有人反对,但不论是赞成居多还是反对占上,双语教学的规模和影响都在原有的基础上不断扩大,且呈大发展之势。一些率先进行双语教学的院校在实践中积累了经验,不断加以改进;一些待进入者也在模仿中学习,并静待时机成熟时加入这一行列。由于我国长期缺乏讲第二语言(包括英语)的环境,开展双语教学面临特殊的困难,因此,选用合适的教材就成为双语教学成功与否的一个重要问题。我们认为,双语教学从一开始就应该使用原版的各类学科的教材,而不是由本土教师自编的教材,从而可以避免中国式英语问题,保证语言的原汁原味。各院校除应执行国家颁布的教学大纲和课程标准外,还应根据双语教学的特点和需要,适当调整教学课时的设置,合理选择优秀的、合适的双语教材。

顺应这样一种大的教育发展趋势,中国人民大学出版社同众多国际知名的大出版公司,如麦格劳-希尔出版公司、培生教育出版公司等合作,面向大学本科生层次,遴选了一批国外最优秀的管理类原版教材,涉及专业基础课,人力资源管理、市场营销及国际化管理等专业方向课,并广泛听取有着丰富的双语一线教学经验的教师的建议和意见,对原版教材进行了适当的改编,删减了一些不适合我国国情和不适合教学的内容;另一方面,根据教育部对双语教学教材篇幅合理、定价低的要求,我们更是努力区别于目前市场上形形色色的各类英文版、英文影印版的大部头,将目标受众锁定在大学本科生层次。本套教材尤其突出了以下一些特点:

- 保持英文原版教材的特色。本套双语教材根据国内教学实际需要,对原书进行了一定的改编,主要是删减了一些不适合教学以及不符合我国国情的内容,但在体系结构和内容特色方面都保持了原版教材的风貌。专家们的认真改编和审定,使本套教材既保持了学术上的完整性,又贴近中国实际;既方便教师教学,又方便学生理解和掌握。

- 突出管理类专业教材的实用性。本套教材既强调学术的基础性,又兼顾应用的广泛性;既侧重让学生掌握基本的理论知识、专业术语和专业表达方式,又考虑到教材和管理实践的紧密结合,有助于学生形成专业的思维能力,培养实际的管理技能。

- 体系经过精心组织。本套教材在体系架构上充分考虑到当前我国在本科教育阶段推广双语教学的进度安排,首先针对那些课程内容国际化程度较高的学科进行双语教材开发,在其专业模块内精心选择各专业教材。这种安排既有利于我国教师摸索双语教学的经验,使得双语教学贴近现实教学的需要;也有利于我们收集关于双语教学教材的建议,更好地推出后续的双语教材及教辅材料。

- 篇幅合理,价格相对较低。为适应国内双语教学内容和课时上的实际需要,本套教材进行了一定的删减和改编,使总体篇幅更为合理;而采取低定价,则充分考虑到了学生实际的购买能力,从而使本套教材得以真正走近广大读者。

- 提供强大的教学支持。依托国际大出版公司的力量,本套教材为教师提供了配套的教辅材料,如教师手册、PowerPoint 讲义、试题库等,并配有内容极为丰富的网络资源,从而使教学更为便利。

本套教材是在双语教学教材出版方面的一种尝试。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。同时，为使我们的教材更适于教学，我们也真诚地期待广大读者提出宝贵的意见和建议。需要说明的是，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，书中内容仍可能有不妥之处，望读者在阅读时注意比较和甄别。

徐二明

中国人民大学

主持人语

(一)

2006年9月,中国人民大学出版社的编辑与我们联系,探讨筹划出版一套会计学系列英文原版教材,我们立即表示愿意合作。

在谈论我国改革开放伟大事业时有一个常被提到的故事:20世纪70年代后期,西方发达国家和我国港澳台地区的企业家、投资人来到中国大陆寻求商机和洽谈合作,总是有两种职业人才相伴,那就是律师和会计师。律师帮助企业家、投资人探究资本的安全性和发展的法制环境,会计师则帮助企业家、投资人分析合作者的财务状况和潜在的投资获利前景。所以,改革开放初期首先面世的相关规范,就是“三资企业法规”和“三资企业会计制度”。

一个显然的事实是,法律不可能国际化(甚至在一个主权国家之内,也存在着地区间的立法差异)。而会计,则一直在朝着成为“国际商业语言”的方向发展。资产负债表、利润表、现金流量表、股东权益变动表等作为会计语言的载体,在全世界的企业家、金融家、资本市场交易者之间,都是基本一致或相似的通用交流工具;而财务报告的编制者和审计者,都在遵循着促成大家得以相互理解、逐渐走向趋同的会计和审计专业规则。

相应地,我国改革开放30多年来,在国际交流的知识融会中,与国际接轨最快的领域当属商学各学科知识,其中会计学更是走在前面。大学会计专业教学在积极采用翻译教材的同时,很早就尝试采用英文原版教材,让广大师生受益匪浅。近年来国内出版的会计类英文版教科书越来越多,几乎没有漏掉大家公认的好书。而在出版时间方面,有些教材在中国出版的影印版和翻译版,甚至与其在母国的原版实现了同步,这使得我们在接受新知识方面几乎不存在时间差。可见,知识领域是没有不可逾越的语言界限的。

不过,我们也注意到,目前我国国内已经出版的众多会计专业英文版教科书,对院校教育的主角——教师和学生——来说,存在着两个严重的弱项:一是多而不成体系,分别看,每本都不错,可是怎么配套呢?要知道,一桌盛宴不能只是道道好菜一股脑儿端上来,还得有荤素冷热搭配才行;二是篇幅厚重、价格吓人,动辄百元以上,别说多数学生买不起,就连教师们在书店也常常因囊中羞涩而犹豫再三,拿起又放下。

所以,我们很愿意与中国人民大学出版社的编辑一起,针对上述两个弱项来有意识地组织这套英文版改编教材。

(二)

工作的第一步是组织团队。接受邀请的团队成員都是在院校教学一线的教师,分别来自中国人民大学、北京大学、厦门大学、上海财经大学、东北财经大学、北京师范大学、对外经济贸易大学、北京工商大学、北方理工大学、北京语言大学等。他们都拥有博士学位;英文功底都非常好;都已经在教学中采用英文原版教材,从而深有体会;都在海内外核心期刊发表过学术论文;主持和参加的科学研究课题都得到国家自然科学基金、国家社会科学基金、国家博士后科学基金和教育部专项研究基金的大力支持。他们是会计教育和学术研究的中坚力量:其中两位获得2007年“教育部新世纪优秀人才支持计划”研究项目资助,四位曾留学英美,五位入选“首届全国会计学术带头人后备人才”。

第二步是选书。结合当前中国院校会计学专业培养学生的课程设置,在国际著名教育出版公司推荐的基础上,改编团队成员与中国人民大学出版社的编辑一起,选择能够配套成体系的英文教科书。然后请各位改编者提出意向,向国外版权公司提交改编方案,申请版权合同。目前选定的丛书都是在美国院校会计教育中享有盛誉的教科书,作者均为欧美会计、财务学界的知名学者和专业人士。其中有几本已经在国内出版多次翻译版,为

会计界人士所熟悉。

应该提到的一点是，这套丛书并不是封闭的，还计划继续增加新书，以不断充实和完善丛书体系。

第三步是确定改编原则。篇幅要缩小，但是力求改编后尽量保持全书结构的完整，主要是删除章后部分习题和附录，以及我国实际情况相差较远、教学中不涉及的部分章节，使得改编后的书适合我国教学的实践。为了方便院校老师教学和学生学学习，在教材之外，还计划在中国人民大学出版社网站 (www.rdjg.com.cn) 上提供中英文对照的目录和术语表、教学辅助资料、习题、案例、英文 PPT 等，供老师们免费下载。

随着我国教育改革的深入发展，我国各大学的商学院都越来越重视双语教学，选择反映国外最新教学研究成果的英文原版教材，已经成为普遍要求。为此我们希望，这套丛书能为院校的同仁提供帮助，同时也欢迎提出批评指正意见和改进建议。

王立彦 (北京大学光华管理学院)

耿建新 (中国人民大学商学院)

改编者前言

由詹姆斯·M·里夫（田纳西大学会计学名誉教授）、卡尔·S·沃伦（佐治亚大学会计学名誉教授）和乔纳森·E·杜哈奇（维克福里斯特大学会计学教授）合著的 *Principles of Accounting* (23e)，以清晰的结构和创新的教学艺术，展现了最为全面的会计学基础知识内容。在世界各国，迄今已有超过 1 200 万学生阅读了这本教材并从中受益。对于这本使用最广泛的会计学教材来说，作者们在过去的总共 23 个版本中长期坚持改革和创新。此外，作为案例引用的公司随着时间推移进行了大量的更新与充实，同时也融入了当前美国资本市场上最强有力的和最有效的技术。

本书在之前版本成功经验的基础上，关注未来会计学面临的挑战，力图以创新性的学习系统将会计原则应用于会计实务，反映当前企业经营的现实特征。本书大致包含三部分内容——会计学原理、财务会计和管理会计。其中，第 1~6 章可以看作会计学原理的内容，第 7~17 章涉及的则是财务会计的主要内容，第 18~26 章是管理会计的内容，其中，第 15 章“投资和公允价值会计”是新增加的。

在本书改编过程中，本着“取其精华”的原则，删除了与我国资本市场目前的实际情况相差较远、国内会计学教学中往往不涉及或很少涉及的章节内容。例如，第 12 章，第 18~26 章，附录 B~D 和索引。对于习题部分，为了能够更好地适应国内高校会计学课程双语教学的学时设置要求，删除了章后汇总和习题以及大部分的章后附录，只保留例题、自测题及其答案。删除的习题，中国人民大学出版社将其作为网络资源，放在人大经管图书在线网站（www.rdjg.com.cn）上，供读者免费下载，以满足教学的进一步需要。

感谢中国人民大学出版社引进了本书第 23 版的版权，使得这一会计学领域的经典教材能够继续介绍给国内的教师与学生。这本改编版教材必将继续成为高等院校非会计专业学生学习和掌握会计学基本内容的经典教材之一。此外，本书以其精炼的语言风格和与时俱进的内容体系，特别适宜作为高等院校 MBA 和 EMBA 的教材或重要参考书。

此外，值得指出的是，与本书配套的中文版也由本人负责组织翻译，由中国人民大学出版社出版。这样，英文版和中文版可以相互印证，有利于提高教学和学习的效率。

本书的改编主要由杜兴强和于竹丽完成。全书的改编由杜兴强教授拟定改编原则并进行协调和最终的审校。

限于学识，本书的改编可能会存在某些不足之处，恳请诸位读者不吝指出。

杜兴强 于竹丽

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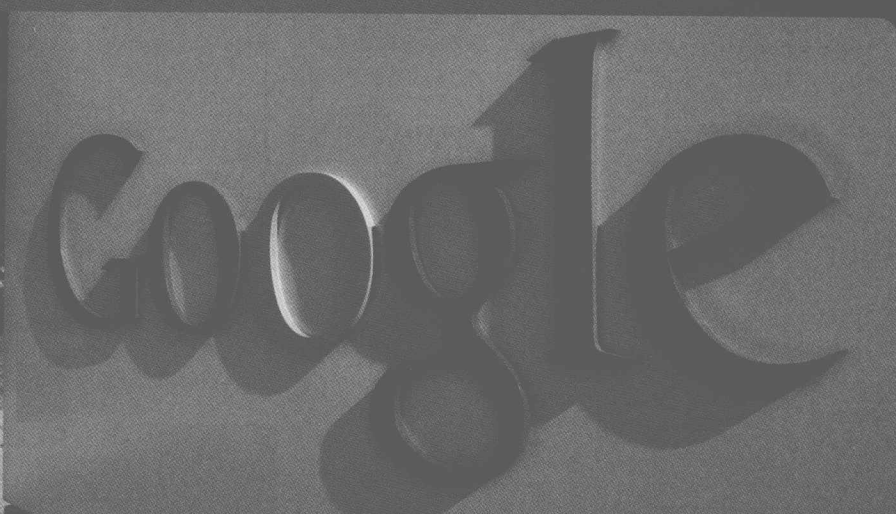
APPENDIX B Nike Annual Report.....B-1

Glossary G-1

Introduction to Accounting and Business



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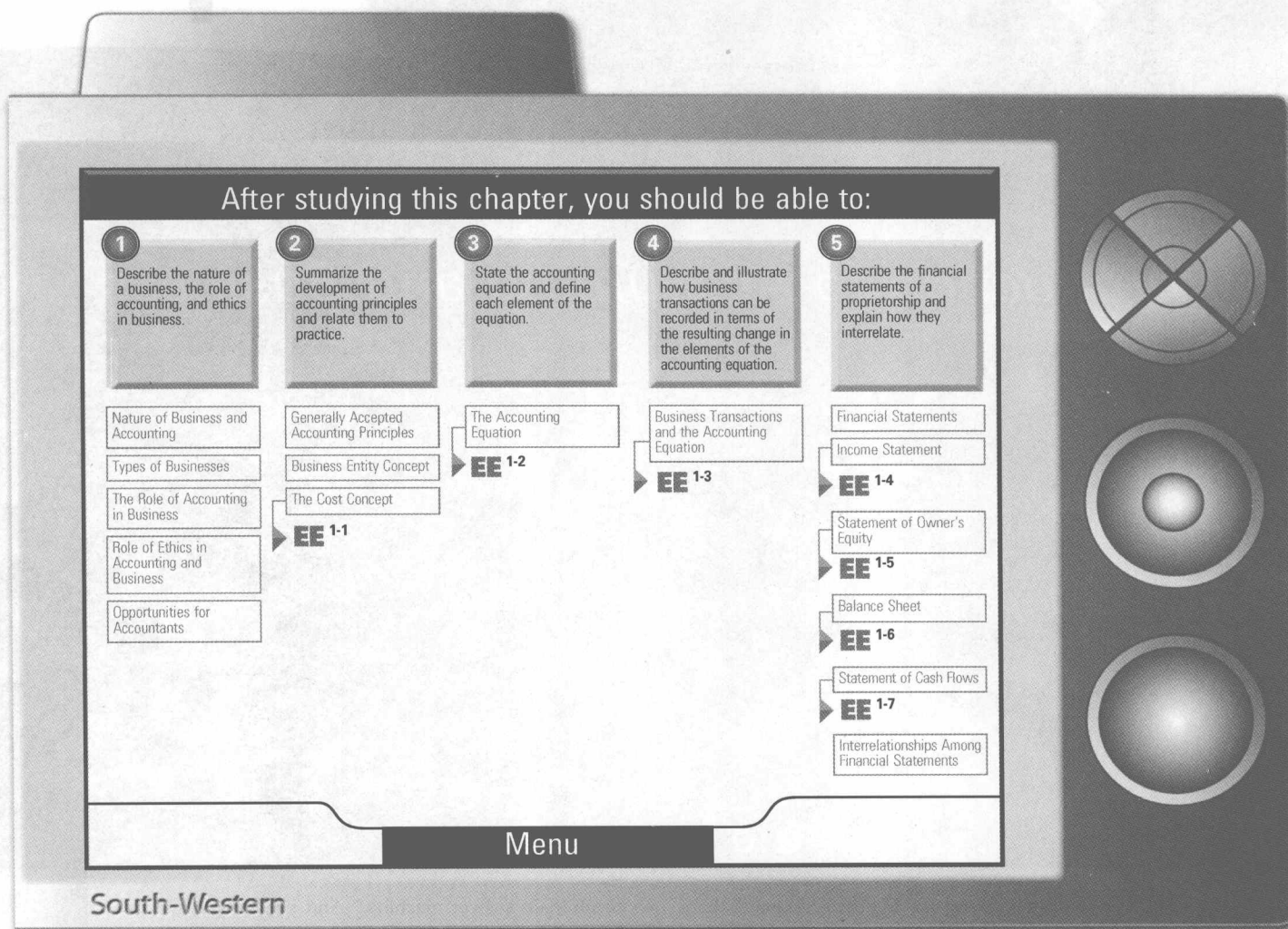
When two teams pair up for a game of football, there is often a lot of noise. The band plays, the fans cheer, and fireworks light up the scoreboard. Obviously, the fans are committed and care about the outcome of the game. Just like fans at a football game, the owners of a business want their business to “win” against their competitors in the marketplace. While having our football team win can be a source of pride, winning in the marketplace goes beyond pride and has many tangible benefits. Companies that are winners are better able to serve customers, to provide good jobs for employees, and to make more money for the owners.

One such successful company is Google, one of the most visible companies on the Internet. Many of us cannot visit the Web without first stopping at Google to power your search. As one writer said, “Google is the closest thing the Web has

to an ultimate answer machine.” And yet, Google is a free tool—no one asks for your credit card when you use any of Google’s search tools. So, do you think Google has been a successful company? Does it make money? How would you know? Accounting helps to answer these questions. Google’s accounting information tells us that Google is a very successful company that makes a lot of money, but not from you and me. Google makes its money from advertisers.

In this textbook, we will introduce you to accounting, the language of business. In this chapter, we begin by discussing what a business is, how it operates, and the role that accounting plays.





- 1** Describe the nature of a business, the role of accounting, and ethics in business.

Nature of Business and Accounting

A **business**¹ is an organization in which basic resources (inputs), such as materials and labor, are assembled and processed to provide goods or services (outputs) to customers. Businesses come in all sizes, from a local coffee house to Starbucks, which sells over \$9 billion of coffee and related products each year.

The objective of most businesses is to earn a profit. **Profit** is the difference between the amounts received from customers for goods or services and the amounts paid for the inputs used to provide the goods or services. In this text, we focus on businesses operating to earn a profit. However many of the same concepts and principles also apply to not-for-profit organizations such as hospitals, churches, and government agencies.

Types of Businesses

Three types of businesses operated for profit include service, merchandising, and manufacturing businesses.

¹ A complete glossary of terms appears at the end of the text.



Roughly eight out of every ten workers in the United States are service providers.

Each type of business and some examples are described below.

Service businesses provide services rather than products to customers.

Delta Air Lines (transportation services)

The Walt Disney Company (entertainment services)

Merchandising businesses sell products they purchase from other businesses to customers.

Wal-Mart (general merchandise)

Amazon.com (Internet books, music, videos)

Manufacturing businesses change basic inputs into products that are sold to customers.

General Motors Corporation (cars, trucks, vans)

Dell Inc. (personal computers)

The Role of Accounting in Business

What is the role of accounting in business? The simplest answer is that accounting provides information for managers to use in operating the business. In addition, accounting provides information to other users in assessing the economic performance and condition of the business.

Accounting is an information system that provides reports to users about the economic activities and condition of a business.

Thus, **accounting** can be defined as an information system that provides reports to users about the economic activities and condition of a business. You may think of accounting as the “language of business.” This is because accounting is the means by which businesses’ financial information is communicated to users.

The process by which accounting provides information to users is as follows:

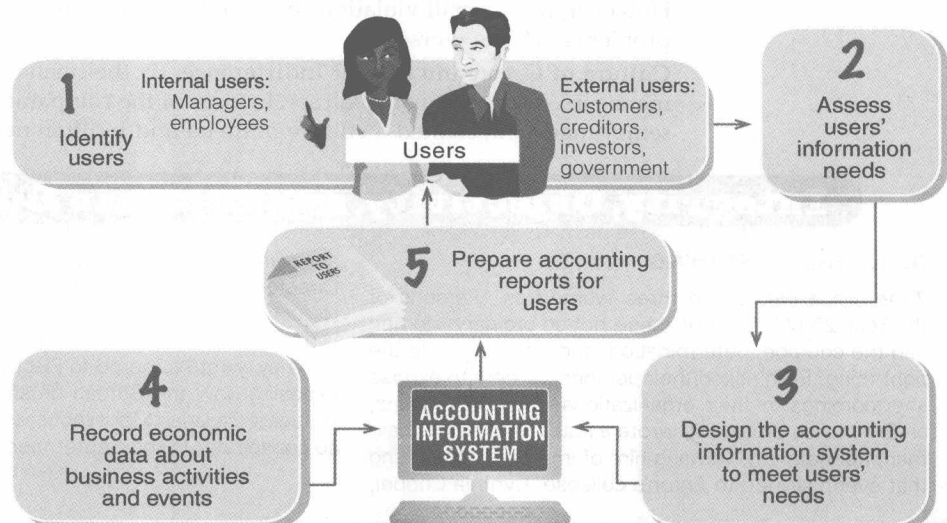
1. Identify users.
2. Assess users’ information needs.
3. Design the accounting information system to meet users’ needs.
4. Record economic data about business activities and events.
5. Prepare accounting reports for users.

As illustrated in Exhibit 1, users of accounting information can be divided into two groups: internal users and external users.

Exhibit 1

Users of Accounting Information

Providing Accounting Information to Users



Internal users of accounting information include managers and employees. These users are directly involved in managing and operating the business. The area of accounting that provides internal users with information is called **managerial accounting** or **management accounting**. The objective of managerial accounting is to provide relevant and timely information for managers' and employees' decision-making needs. Often times, such information is sensitive and is not distributed outside the business. Examples of sensitive information might include information about customers, prices, and plans to expand the business. Managerial accountants employed by a business are employed in **private accounting**.

External users of accounting information include customers, creditors, and the government. These users are not directly involved in managing and operating the business. The area of accounting that provides external users with information is called **financial accounting**. The objective of financial accounting is to provide relevant and timely information for the decision-making needs of users outside of the business. For example, financial reports on the operations and condition of the business are useful for banks and other creditors in deciding whether to lend money to the business. **General-purpose financial statements** are one type of financial accounting report that is distributed to external users. The term *general-purpose* refers to the wide range of decision-making needs that these reports are designed to serve. Later in this chapter, we describe and illustrate general-purpose financial statements.

Role of Ethics in Accounting and Business

The objective of accounting is to provide relevant, timely information for user decision making. Accountants must behave in an ethical manner so that the information they provide will be trustworthy and, thus, useful for decision making. Managers and employees must also behave in an ethical manner in managing and operating a business. Otherwise, no one will be willing to invest in or loan money to the business.

Ethics are moral principles that guide the conduct of individuals. Unfortunately, business managers and accountants sometimes behave in an unethical manner. A number of managers of the companies listed in Exhibit 2 engaged in accounting or business fraud. These ethical violations led to fines, firings, and lawsuits. In some cases, managers were criminally prosecuted, convicted, and sent to prison.

What went wrong for the managers and companies listed in Exhibit 2? The answer normally involved one or both of the following two factors:

Failure of Individual Character. An ethical manager and accountant is honest and fair. However, managers and accountants often face pressures from supervisors to meet company and investor expectations. In many of the cases in Exhibit 2, managers and accountants justified small ethical violations to avoid such pressures. However, these small violations became big violations as the company's financial problems became worse.

Culture of Greed and Ethical Indifference. By their behavior and attitude, senior managers set the company culture. In most of the companies listed in Exhibit 2, the senior managers created a culture of greed and indifference to the truth.

Integrity, Objectivity, and Ethics in Business

DOING THE RIGHT THING

Time Magazine named three women as "Persons of the Year 2002." Each of these not-so-ordinary women had the courage, determination, and integrity to do the right thing. Each risked their personal careers to expose shortcomings in their organizations. Sherron Watkins, an Enron vice president, wrote a letter to Enron's chairman, Kenneth Lay, warning him of improper accounting that eventually led to Enron's collapse. Cynthia Cooper,

an internal accountant, informed WorldCom's Board of Directors of phony accounting that allowed WorldCom to cover up over \$3 billion in losses and forced WorldCom into bankruptcy. Coleen Rowley, an FBI staff attorney, wrote a memo to FBI Director Robert Mueller, exposing how the Bureau brushed off her pleas to investigate Zacarias Moussaoui, who was indicted as a co-conspirator in the September 11 terrorist attacks.



Exhibit 2**Accounting and Business Fraud in the 2000s**

Company	Nature of Accounting or Business Fraud	Result
Adelphia Communications	Rigas family treated the company assets as their own.	Bankruptcy. Rigas family members found guilty of fraud and lost their investment in the company.
American International Group, Inc. (AIG)	Used sham accounting transactions to inflate performance.	CEO resigned. Executives criminally convicted. AIG paid \$126 million in fines.
America Online, Inc. and PurchasePro	Artificially inflated their financial results.	Civil charges filed against senior executives of both companies. \$500 million fine.
Computer Associates International, Inc.	Fraudulently inflated its financial results.	CEO and senior executives indicted. Five executives pled guilty. \$225 million fine.
Enron	Fraudulently inflated its financial results.	Bankruptcy. Senior executives criminally convicted. Over \$60 billion in stock market losses.
Fannie Mae	Improperly shifted financial performance between periods.	CEO and CFO fired. Company made a \$9 billion correction to previously reported earnings.
HealthSouth	Overstated performance by \$4 billion in false entries.	Senior executives criminally convicted.
Qwest Communications International, Inc.	Improperly recognized \$3 billion in false receipts.	CEO and six other executives criminally convicted of "massive financial fraud." \$250 million SEC fine.
Tyce International, Ltd.	Failed to disclose secret loans to executives that were subsequently forgiven.	CEO forced to resign and subjected to frozen asset order and criminally convicted.
WorldCom	Misstated financial results by nearly \$9 billion.	Bankruptcy. Criminal conviction of CEO and CFO. Over \$100 billion in stock market losses. Directors forced to pay \$18 million.
Xerox Corporation	Recognized \$3 billion in revenue prior to when it should have been.	\$10 million fine to SEC. Six executives forced to pay \$22 million.

Exhibit 3**Guideline for Ethical Conduct**

1. Identify an ethical decision by using your personal ethical standards of honesty and fairness.
2. Identify the consequences of the decision and its effect on others.
3. Consider your obligations and responsibilities to those that will be affected by your decision.
4. Make a decision that is ethical and fair to those affected by it.