

# 管理会计师的基本工具 (中英对照版)

## 支持企业取得可持续成功的工具和技术

Essential Tools For Management Accountants

The tools and techniques to support sustainable business success

英国皇家特许管理会计师公会 (CIMA) 编



**CGMA**  
Chartered Global Management Accountant

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復旦大學出版社

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# 前言

在全球充斥着不确定性的大环境下,可持续的成功和价值创造成为企业的主旋律,其中包含为客户、利益相关者、社会以及环境创造价值。随着竞争日益加剧、科技改革增速,无论是政府、公共机构,还是国有企业、民营企业,都面临着前所未有的挑战。

近年来,成功企业的聚焦点已从纯股东价值创造,演化成更宽泛的侧重于长期、结合无形资产的价值生成。通过分析相关信息,了解对价值的影响,管理会计师通过确保在正确的时间做出最佳决策,从而驱动企业成功。

2016年6月,财政部发布了《管理会计基本指引》,其中指出:“管理会计的目标是通过运用管理会计工具方法,参与单位规划、决策、控制、评价活动并为之提供有用信息,推动单位实现战略规划。管理会计工具方法是实现管理会计目标的具体手段。”

为了响应管理会计在中国的大发展,2015年,中国注册会计师协会(CICPA)会长冯淑萍女士与CIMA时任全球会长基斯·勒克先生(Keith Luck)在北京会晤,确定共同编辑发布《管理会计师的基本工具》(中文版)。

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# Preface

The focus for all organisations should be on achieving success over time, creating value for customers, stakeholders, society and the environment. But this is against a backdrop of the uncertain times we live in. As competition increases, and the rate of technological change accelerates, governments, public sectors, state-owned enterprises, as well as private enterprises, are all faced with unprecedented challenges.

In recent years successful organisations have shifted their focus from pure shareholder value creation to a wider value generation that emphasises the longer term and incorporates intangibles. By analysing relevant information to understand the impact on value, management accountants drive business success by ensuring the best decisions are taken at the right time.

In June 2016, the Ministry of Finance issued *The Basic Guidelines of Management Accounting*, stating that: “The objective of management accounting is to participate in and provide useful information to organisations’ planning, decision making, controlling and evaluation practices, in order to underpin their strategic planning. The management accounting tools and approaches they use are instruments to achieve best practice management accounting.”

In response to the development of management accounting in China, in 2015, Ms. Feng Shuping, the President of The Chinese Institute of Certified Public Accountants (CICPA) held a formal meeting in Beijing with Keith Luck, the global President of CIMA, where they decided to jointly develop and issue the *Essential Tools for Management Accountants (Chinese Version)*.

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CIMA 作为全球最大的管理会计师专业组织,一直致力于管理会计科学发展和全球特许管理会计师 (CGMA) 的人才培养。CIMA 与美国注册会计师协会 (AICPA) 将联手创建的全新会计师专业协会,将进一步助力于此,并成为全球会计界的最强音。

作为一个已经深耕中国十年的管理会计师组织,值此管理会计在中国前所未有的大发展之时,CIMA 与新协会将持续支持中国管理会计事业发展。本书的目标在于帮助中国管理会计专业人士及学生跟上全球管理会计的最新发展步伐,能鉴别出最有效的管理会计工具,并将其应用在工作中。

在本书付梓之际,我们向为此书做出贡献的工作组专家,特别是中国注册会计师协会会长冯淑萍女士、秘书长陈毓圭先生以及唐建华先生和梁晶女士,表示由衷的感谢!

李 颖

英国皇家特许管理会计师公会(CIMA)北亚区总裁

2016 年 11 月

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As the world's largest and leading professional body of management accountants, CIMA is committed to developing the science of management accounting and supporting its Chartered Global Management Accountant (CGMA) members in their development. This is further strengthened by the creation of the new accounting Association by CIMA and the American Institute of Certified Public Accountants (AICPA) which will be the most influential accounting voice in the world.

CIMA has been present in China for ten years. In this time there has been a huge development in management accounting, which CIMA and the Association will continue to support and help move forwards. This guide aims to help China's management accountants and students keep abreast of global developments in management accounting, and to identify the most effective management accounting tools to aid them in their work.

We would like to give our thanks to the Working team for their contribution, in particular to President Ms. Feng Shuping, General Secretary Mr. Chen Yugui, Mr. Tang Jianhua and Ms. Liang Jing.

Vicky Li  
Regional Director, North Asia  
Chartered Institute of Management Accountants (CIMA)  
November 2016

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# 简介

## 何为管理会计工具？

管理会计工具是一个能够帮助管理会计师提升绩效、促进决策、支持战略目标以及增加价值的框架、模型、技术或流程。

## 你为何需要阅读本书？

“在管理会计领域，有着多如繁星的工具、方法以及技术。”

这句话并没有夸大其辞。就在撰写本书时，我们在 Google 搜索中输入“管理会计工具”，而后得到了 1290 万个搜索结果。海量的实务及工具唾手可得，它们都有望帮助企业定义和管理组织的战略、资源、客户以及成本，提升整体绩效。在这一背景下，在评估和识别哪些工具最适合组织，能为组织提供有力支持，以及如何有效地实施和管理这些工具时，经理们常常难做决断。

本书能够帮助管理会计师和业务经理从浩如烟海的备选项中识别出正确的工具，并通过以下途径来获得这些工具的全部价值：

- 评估顶级管理会计工具的价值，支持业务发展
- 帮助管理会计师和组织选择恰当的工具
- 为如何有效地实施工具提供指南和最佳实践