

清华 MBA 核心课程英文版教材

PEARSON

# 会计学 管理会计分册

Ninth Edition

Accounting

The Managerial Chapters

查尔斯·T. 亨格瑞 (Charles T. Horngren)

[美] 小沃尔特·T. 哈里森 (Walter T. Harrison, Jr.) 著

M. 苏珊娜·奥利弗 (M. Suzanne Oliver)

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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，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  
2012.12

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。

赵德均 教授  
清华大学经济管理学院

# About the Authors

**Charles T. Horngren** is the Edmund W. Littlefield professor of accounting, emeritus, at Stanford University. A graduate of Marquette University, he received his MBA from Harvard University and his PhD from the University of Chicago. He is also the recipient of honorary doctorates from Marquette University and DePaul University.

A CPA, Horngren served on the Accounting Principles Board for six years, the Financial Accounting Standards Board (FASB) Advisory Council for five years, and the Council of the AICPA for three years. For six years he served as a trustee of the Financial Accounting Foundation, which oversees the FASB and the Government Accounting Standards Board.

Horngren is a member of the Accounting Hall of Fame.

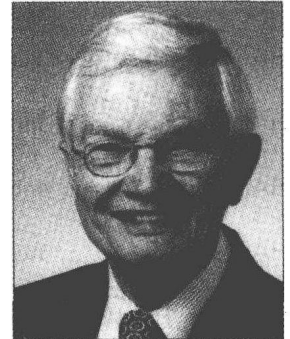
A member of the AAA, Horngren has been its president and its director of research. He received its first annual Outstanding Accounting Educator Award.

The California Certified Public Accountants Foundation gave Horngren its Faculty Excellence Award and its Distinguished Professor Award. He is the first person to have received both awards.

The AICPA presented its first Outstanding Educator Award to Horngren.

Horngren was named Accountant of the Year, in Education, by the national professional accounting fraternity, Beta Alpha Psi.

Professor Horngren is also a member of the IMA, from whom he has received its Distinguished Service Award. He was a member of the institute's Board of Regents, which administers the CMA examinations.



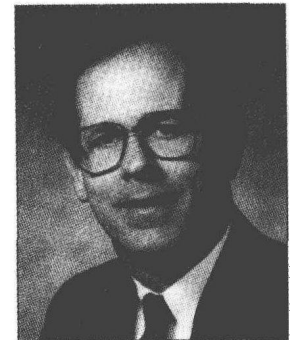
**Walter T. Harrison, Jr.**, is professor emeritus of accounting at the Hankamer School of Business, Baylor University. He received his BBA degree from Baylor University, his MS from Oklahoma State University, and his PhD from Michigan State University.

Professor Harrison, recipient of numerous teaching awards from student groups as well as from university administrators, has also taught at Cleveland State Community College, Michigan State University, the University of Texas, and Stanford University.

A member of AAA and the AICPA, Professor Harrison has served as chairman of the Financial Accounting Standards Committee of AAA, on the Teaching/Curriculum Development Award Committee, on the Program Advisory Committee for Accounting Education and Teaching, and on the Notable Contributions to Accounting Literature Committee.

Professor Harrison has lectured in several foreign countries and published articles in numerous journals, including *Journal of Accounting Research*, *Journal of Accountancy*, *Journal of Accounting and Public Policy*, *Economic Consequences of Financial Accounting Standards*, *Accounting Horizons*, *Issues in Accounting Education*, and *Journal of Law and Commerce*.

Professor Harrison has received scholarships, fellowships, and research grants or awards from PriceWaterhouse Coopers, Deloitte & Touche, the Ernst & Young Foundation, and the KPMG Foundation.



**M. Suzanne Oliver** is an accounting instructor at the University of West Florida in Pensacola, Florida. She received her BA in accounting information systems and her MA in accountancy from the University of West Florida.

Oliver began her career in the tax department of a regional accounting firm, specializing in benefit plan administration. She has served as a software analyst for a national software development firm and as the Oracle fixed assets analyst for Spirit Energy, formerly part of Unocal. A CPA, Oliver is a member of the AAA, AICPA, FICPA, IAAER, IMA, TACTYC, and the Florida Association of Accounting Educators.

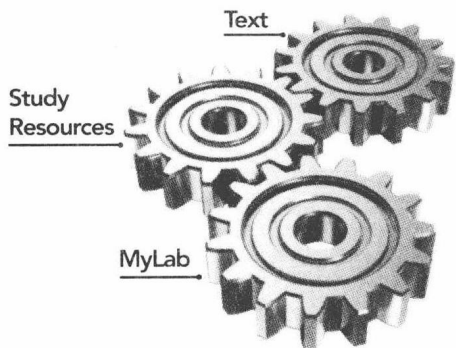
Oliver has taught accounting courses of all levels for the University of West Florida, state colleges, community colleges, and to practitioners since 1988. She has developed and instructed online courses using MyAccountingLab, WebCT, D2L, and other proprietary software.

Oliver lives in Niceville, FL, with her husband, Greg, and son, CJ. She especially thanks her husband, Greg, her son, CJ, and her uncle and aunt, Jimmy and Lida Lewis, for their unwavering support and encouragement. Oliver donates a portion of royalties to [www.raffieskids.org](http://www.raffieskids.org), a charitable organization that assists children.



# Students will have more “I Get It!” moments

Students understand (or “get it”) right after the instructor does a problem in class. Once they leave the classroom, however, students often struggle to complete the homework on their own. This frustration can cause them to give up on the material altogether and fall behind in the course, resulting in an entire class falling behind as the instructor attempts to keep everyone on the same page.



With the **Accounting, Ninth Edition Student Learning System**, all the features of the student textbook, study resources, and online homework system are designed to work together to provide students with the consistency and repetition that will keep both the instructor and students on track by providing more “I Get It!” moments inside and outside the classroom.

## Replicating the Classroom Experience with Demo Doc Examples

The Demo Doc Examples, available at [myaccountinglab.com](http://myaccountinglab.com), consist of entire problems, worked through step-by-step and narrated with the kind of comments that instructors would say in class. Demo Docs will aid students when they are trying to solve exercises and problems on their own, duplicating the classroom experience outside of class.

Recording Business Transactions 89

### Chapter 2: Demo Doc

#### Debit/Credit Transaction Analysis

To make sure you understand this material, work through the following demonstration “demo doc” with detailed comments to help you see the concept within the framework of a worked-through problem.

●●●●

On September 1, 2014, Michael Moe began Moe’s Mowing, a company that provides mowing and landscaping services. During the month of September, the business incurred the following transactions:

- To begin operations, Michael deposited \$10,000 cash in the business’s bank account. The business received the cash and gave capital to Moe.
- The business purchased equipment for \$3,500 on account.
- The business purchased office supplies for \$800 cash.
- The business provided \$2,600 of services to a customer on account.
- The business paid \$500 cash toward the equipment previously purchased on account in transaction b.
- The business received \$2,000 in cash for services provided to a new customer.
- The business paid \$200 cash to repair equipment.
- The business paid \$900 cash in salary expense.
- The business received \$2,100 cash from customers on account.
- Moe withdrew cash of \$1,500.

#### Requirements

- Create blank T-accounts for the following accounts: Cash; Accounts receivable; Supplies; Equipment; Accounts payable; Moe, capital; Moe, drawing; Service revenue; Salary expense; and Repair expense.
- Journalize the transactions and show how they are recorded in T-accounts.
- Total all of the T-accounts to determine their balances at the end of the month.

### Chapter 2: Demo Doc Solution

#### Requirement 1

Create blank T-accounts for the following accounts: Cash; Accounts receivable; Supplies; Equipment; Accounts payable; Moe, capital; Moe, drawing; Service revenue; Salary expense; and Repair expense.

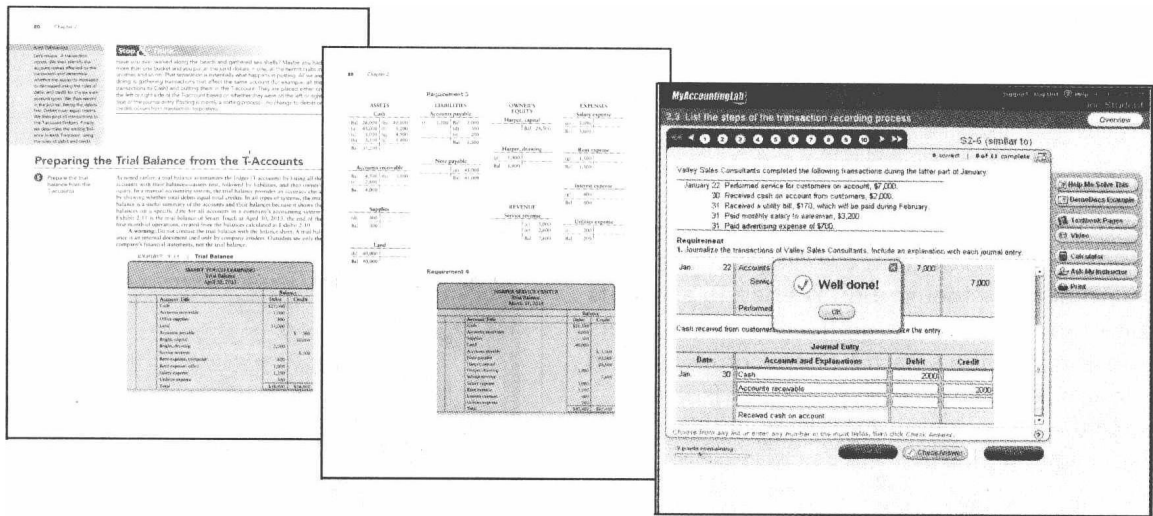
Part 1	Part 2	Part 3	Demo Doc Complete
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# with Accounting and MyAccountingLab!

## Consistency and Repetition Throughout the Learning Process

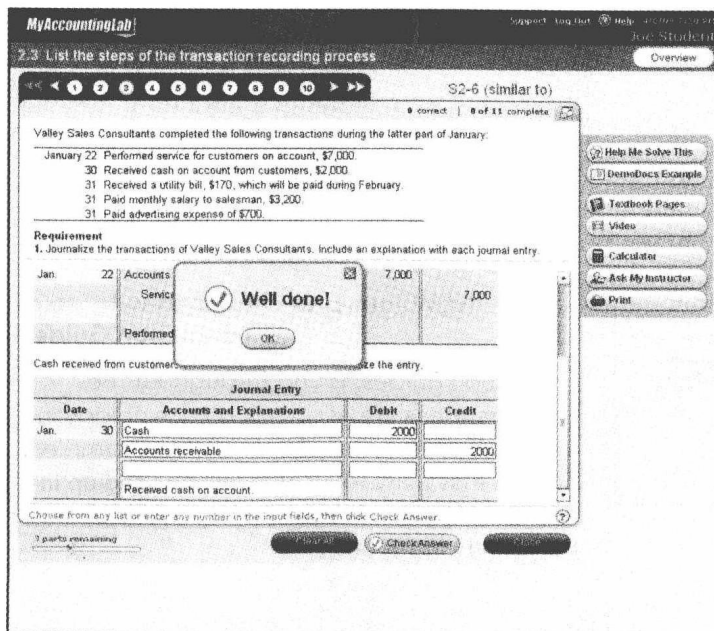
The concepts, materials, and practice problems are presented with clarity and consistency across all mediums—textbook, study resources, and online homework system. No matter which platform students use, they will continually experience the same look, feel, and language, minimizing confusion and ensuring clarity.



## Experiencing the Power of Practice with MyAccountingLab: myaccountinglab.com

MyAccountingLab is an online homework system that gives students more “I Get It!” moments through the power of practice. With MyAccountingLab students can:

- work on the exact end-of-chapter material and/or similar problems assigned by the instructor.
- use the Study Plan for self-assessment and customized study outlines.
- use the Help Me Solve This tool for a step-by-step tutorial.
- watch a video to see additional information pertaining to the lecture.
- open the eText to the exact section of the book that will provide help on the specific problems.



**MyAccountingLab**

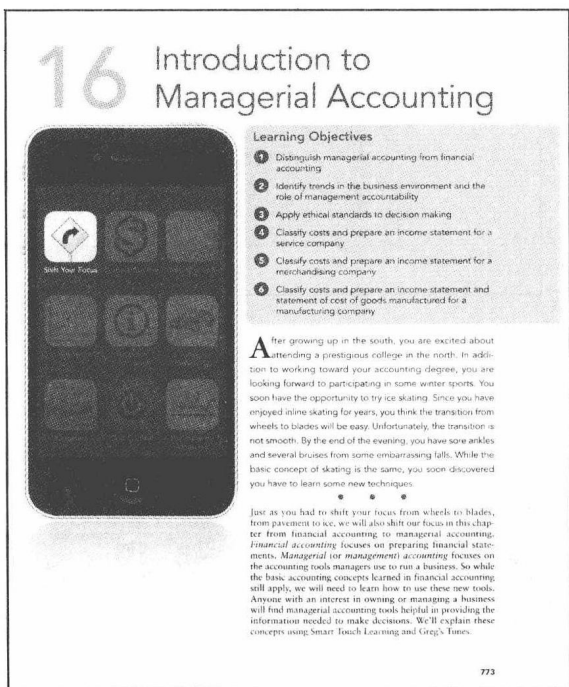
# Accounting...

With its tried-and-true framework and respected author team, Horngren/Harrison/Oliver's *Accounting* is the trusted choice for instructors and students of Introductory Accounting.

The ninth edition preserves the classic, solid foundation of the previous editions, while also including a modern and fresh teaching approach that helps students understand the complexities of accounting and achieve more "I Get It" moments.

## NEW Off to the right start: Chapter Openers

Redesigned and rewritten, the chapter openers in this edition are focused on preparing students for the reading. The managerial chapter openers include a visual of a smartphone—complete with decision-making tools as apps—that visually displays the concepts and decision-making tools students will encounter.



### 16 Introduction to Managerial Accounting

**Learning Objectives**

- 1 Distinguish managerial accounting from financial accounting.
- 2 Identify trends in the business environment and the role of management accountability.
- 3 Apply ethical standards to decision making.
- 4 Classify costs and prepare an income statement for a service company.
- 5 Classify costs and prepare an income statement for a merchandising company.
- 6 Classify costs and prepare an income statement and statement of cost of goods manufactured for a manufacturing company.

**A**fter growing up in the south, you are excited about attending a prestigious college in the north. In addition to working toward your accounting degree, you are looking forward to participating in some winter sports. You soon have the opportunity to try ice skating. Since you have enjoyed inline skating for years, you think the transition from wheels to blades will be easy. Unfortunately, the transition is not smooth. By the end of the evening, you have sore ankles and several bruises from some embarrassing falls. While the basic concept of skating is the same, you soon discovered you have to learn some new techniques.

Just as you had to shift your focus from wheels to blades, from pavement to ice, we will also shift our focus in this chapter from financial accounting to managerial accounting. Financial accounting focuses on preparing financial statements. Managerial (or management) accounting focuses on the accounting tools managers use to run a business. So while the basic accounting concepts learned in financial accounting still apply, we will need to learn how to use these new tools. Anyone with an interest in owning or managing a business will find managerial accounting tools helpful in providing the information needed to make decisions. We'll explore these concepts using Smart Touch Learning and Greg's Tunes.

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### Current Assets

Current assets will be converted to cash, sold, or used up during the next 12 months, or within the business's operating cycle if the cycle is longer than a year. **Current assets are items that will be used up in a year, like your notebook paper for this class or the change in your pocket.** The operating cycle is the time span when

1. cash is used to acquire goods and services,
2. these goods and services are sold to customers, and
3. the business collects cash from customers.

### NEW Interpret the terms with ease:

#### Translation Guides

Translation guides, found throughout the chapters, translate accounting terminology in a way students can understand. For example, **Current assets are items that will be used up in a year, like your notebook paper for this class or the change in your pocket.**

# The trusted choice for “I Get It” moments!

## **NEW Link today’s topics to the fundamentals: Connect To \_\_\_\_\_**

The Connect To marginal boxes in each chapter highlight hot topics such as IFRS, Ethics, and Accounting Information Systems as they pertain to the material being presented.

## **NEW Highlight what matters: Key Takeaway**

At the end of each learning objective, the authors added a new marginal feature that emphasizes the key points covered within the section so students can see what they need to understand before reading further.

### **Connect To: Ethics**

The classification of assets and liabilities as current or long-term affects many key ratios that outsiders use to evaluate the financial health of a company. Many times, the classification of a particular account is very clear—for example, a building is normally a long-term asset. But what if the company must demolish the existing building within six months due to some structural default? It would not be ethical to still show the building as a long-term asset.

## **IMPROVED Put the concepts in context: Stop & Think Boxes**

Improved Stop & Think boxes relate accounting concepts to students’ everyday lives by presenting them with relevant examples of the topic in practice.

## **Keep it consistent: Consistent Examples**

Rather than learn about a new company each time an example is presented, this text provides two sets of company data that are carried through all of the in-chapter examples. As a result, students gain a sense of familiarity with the context of these examples and can focus their energy on learning the accounting principles in question.

## **Illustrate the concepts: Decision Guidelines**

Decision Guidelines explain why the accounting concepts addressed in the chapter are important in a business setting. The left-hand side of the Decision Guidelines table explains the decision or action asked of the student in simple terms, while the right-hand side shows the accounting topics that will help facilitate those decisions.

[pearsonhighered.com/horngren](http://pearsonhighered.com/horngren)

# Putting "I Get It" moments into practice!

## **NEW Help where it's needed: Destination Student Success**

The new Destination Student Success sections at the end of each chapter list hints on some common mistakes in order to prevent students from falling into the same traps. These sections also show students exactly where to go within the chapter and in MyAccountingLab to get help related to a particular topic or learning objective.

● Destination: Student Success	
<b>Student Success Tips</b> <p>The following are hints on some common trouble areas for students in this chapter:</p> <ul style="list-style-type: none"><li>● Commit to memory the normal balance of the six main account types. The normal balance is the side of the T-account where the account INCREASES. Assets, Drawing, and Expenses have normal debit balances. Liabilities, Equity, and Revenues have normal credit balances.</li><li>● Recall that debits are listed first in every journal entry.</li><li>● Remember debits ALWAYS EQUAL credits in every journal entry.</li><li>● Keep in mind that posting is just gathering all the journal entries made to an individual T-account so that you can determine the new balance in the account. Journal debit entries are posted on the left side of the T-account. Journal credit entries are posted on the right side of the T-account.</li><li>● The accounting equation MUST ALWAYS balance after each transaction is posted.</li><li>● The trial balance lists all accounts with a balance, ordered by assets, liabilities, equity, drawing, revenues, and expenses. Total debits should equal total credits on the trial balance.</li></ul>	<b>Getting Help</b> <p>If there's a learning objective from the chapter you aren't confident about, try using one or more of the following resources:</p> <ul style="list-style-type: none"><li>● Review the Chapter 2 Demo Doc located on page 89 of the textbook.</li><li>● Practice additional exercises or problems at the end of Chapter 2 that cover the specific learning objective that is challenging you.</li><li>● Watch the white board videos for Chapter 2 located at <a href="http://myaccountinglab.com">myaccountinglab.com</a> under the Chapter Resources button.</li><li>● Go to <a href="http://myaccountinglab.com">myaccountinglab.com</a> and select the Study Plan button. Choose Chapter 2 and work the questions covering that specific learning objective until you've mastered it.</li><li>● Work the Chapter 2 pre/post tests in <a href="http://myaccountinglab.com">myaccountinglab.com</a>.</li><li>● Visit the learning resource center on your campus for tutoring.</li></ul>

## **NEW Examine the potential for fraud: End-of-Chapter Fraud Case**

This edition now includes a new end-of-chapter activity that asks students to look at a fraud issue related to the material. This activity helps students make the connection between the concepts and this popular accounting topic.

● Fraud Case 2-1
<p>Roy Akins was the accounting manager at Zelco, a tire manufacturer, and he played golf with Hugh Stallings, the CEO, who was something of a celebrity in the community. The CEO stood to earn a substantial bonus if Zelco increased net income by year-end. Roy was eager to get into Hugh's elite social circle; he boasted to Hugh that he knew some accounting tricks that could increase company income by simply revising a few journal entries for rental payments on storage units. At the end of the year, Roy changed the debits from "rent expense" to "prepaid rent" on several entries. Later, Hugh got his bonus, and the deviations were never discovered.</p> <p><b>Requirements</b></p> <ol style="list-style-type: none"><li>1. How did the change in the journal entries affect the net income of the company at year-end?</li><li>2. Who gained and who lost as a result of these actions?</li></ol>

## **NEW Speak accounting fluently: End-of-Chapter Communication Activity**

To help students increase their confidence, understanding, and communication of accounting terms, the end-of-chapter Communication Activity asks students to restate, in their own words, what they've learned within the chapter.

● Communication Activity 2-1
<p>In 35 words or fewer, explain the difference between a debit and a credit and explain what the normal balance of the six account types is.</p>

## Master the material: Extensive Practice Opportunities

### Five Book-Match Sets of Problems and Exercises (A, B, C, D, E):

**EXERCISES:** Students will have access to exercise set A within the text. Exercise set A along with alternative static exercise sets B, C, D, and E can be assigned by the instructor and completed by students in **MyAccountingLab**.

**PROBLEMS:** Students will have access to A and B problems within the text. Problem set A and B along with alternative static problem sets C, D, and E can be assigned by the instructor and completed by students in **MyAccountingLab**.

### Continuing Exercise:

The unique Continuing Exercise takes a single company and adds transactions or questions in each chapter to the existing fact pattern. As students move through the text, they complete additional steps in this comprehensive exercise. Students are able to see the big picture and learn how the accounting topics build off one another. The Continuing Exercise is also available in **MyAccountingLab**.

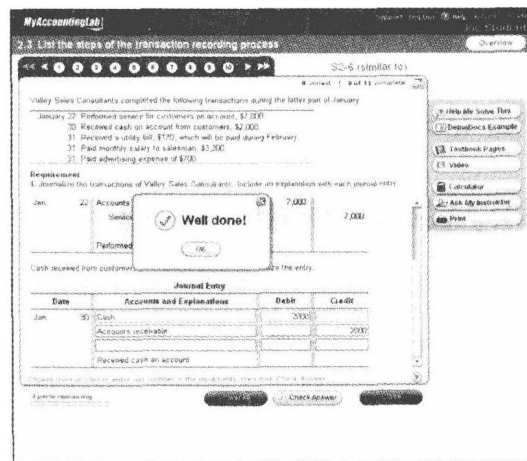
### Continuing Problem:

For more detailed and in-depth practice, a Continuing Problem is also available. Like the Continuing Exercise, the Continuing Problem takes a single company and adds transactions or questions in each chapter to the existing fact pattern. As students move through the text, they complete additional steps in this comprehensive problem. The Continuing Problem is also available in **MyAccountingLab**.



**End-of-Chapter Material Integrated with MyAccountingLab**  
myaccountinglab.com

Students need practice and repetition in order to successfully learn the fundamentals. All of the end-of-chapter problems and exercises in **Accounting** can be assigned and graded through **MyAccountingLab**. And learning goes one step further with **MyAccountingLab's** algorithmic versions of the questions that provide students with unlimited practice.



# Student and Instructor Resources

## For Students

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### myaccountinglab.com Online Homework and Assessment Manager

MyAccountingLab is Web-based tutorial and assessment software for accounting that gives students more "I Get It!" moments. MyAccountingLab provides students with a personalized interactive learning environment where they can complete their course assignments with immediate tutorial assistance, learn at their own pace, and measure their progress.

In addition to completing assignments and reviewing tutorial help, students have access to the following resources in MyAccountingLab:

- Pearson eText
- Data Files
- Videos
- Demo Docs
- Audio and Student PowerPoint® Presentations
- Working Papers in Both Excel and PDF
- MP3 Files with Chapter Objectives and Summaries
- Flash Cards

### Student Resource Web site: [pearsonhighered.com/horngren](http://pearsonhighered.com/horngren)

The book's Web site contains the following:

- Data Files: Select end-of-chapter problems have been set up in different software applications, including Peachtree 2010, QuickBooks 2010, and Excel
- Excel Working Papers
- Online Chapter Materials (Special Purpose Journals and Investments)

## For Instructors

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### myaccountinglab.com Online Homework and Assessment Manager

#### Instructor Resource Center: [pearsonhighered.com/accounting](http://pearsonhighered.com/accounting)

For the instructor's convenience, the instructor resources are available on CD or can be downloaded from the textbook's catalog page ([pearsonhighered.com/horngren](http://pearsonhighered.com/horngren)) and MyAccountingLab. Available resources include the following:

- **Online Instructor's Manual:** Includes chapter summaries, teaching tips provided by reviewers, pitfalls for new students, and "best of" practices from instructors across the country. And, to

effectively implement the array of resources available, a Resource Roadmap is provided, giving a description and location of each resource, along with recommendations for classroom applications. Additional resources offered in the instructor's manual include the following:

- Introduction to the Instructor's Manual with a list of resources and a roadmap to help navigate what's available in MyAccountingLab.
- Instructor tips for teaching courses in multiple formats—traditional, hybrid, or online.
- "First Day of Class" student handout that includes tips for success in the course, as well as an additional document that shows students how to register and log on to MyAccountingLab.
- Sample syllabi for 10- and 16-week courses.
- Chapter overview and teaching outline that includes a brief synopsis and overview of each chapter.
- Key topics that walk instructors through what material to cover and what examples to use when addressing certain items within the chapter.
- Student chapter summary handout.
- Assignment grid that outlines all end-of-chapter exercises and problems, the topic being covered in that particular exercise or problem, estimated completion time, level of difficulty, and availability in Excel templates.
- Ten-minute quizzes that quickly assess students' understanding of the chapter material.
- **Instructor's Solutions Manual:** Contains solutions to all end-of-chapter questions, including short exercises, exercises, and problems.
- **TestBank:** Includes more than 3,000 questions and is formatted for use with WebCT, Blackboard, and CourseCompass™. Both objective-based questions and computational problems are available.
- **PowerPoint Presentations:** These presentations help facilitate classroom discussion by demonstrating where the numbers come from and what they mean to the concept at hand.
  - Instructor PowerPoint Presentations—complete with lecture notes
  - Student PowerPoint Presentations
  - Audio Narrated PowerPoint Presentations
  - Clicker Response System (CRS) PowerPoint Presentations
- **Working Papers and Solutions in Excel and PDF Format**
- **Image Library**
- **Data and Solution Files:** Select end-of-chapter problems have been set up in different software applications, including Peachtree 2010, QuickBooks 2010, and Excel. Corresponding solution files are also provided.

# Acknowledgments

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