

清华 M B A 核心课程英文版教材

PEARSON

# 会计学 财务会计分册

Ninth Edition

Accounting

The Financial 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。

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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

# 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.

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Horngren is a member of the Accounting Hall of Fame.

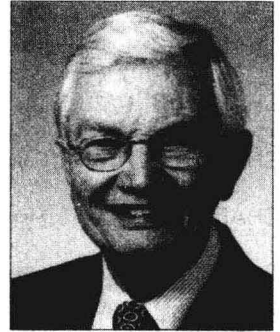
A member of the AAA, Horngren has been its president and its director of research. He received its first annual Outstanding Accounting Educator Award.

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.

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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.



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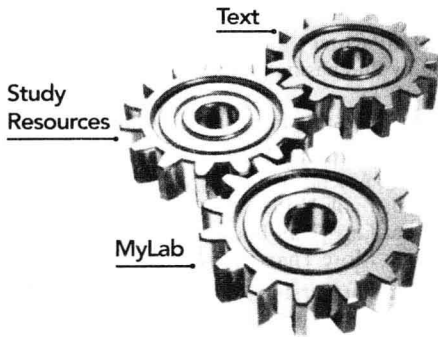
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# Students will have more "I Get It!" moments

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 \$500 cash.
- The business provided \$2,000 of services to a customer on account.
- The business paid \$800 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

- Prepare journal transactions for the following entries: Cash, Accounts Receivable, Supplies, Management Accounts Payable, Moe, Capital, Moe's Drawing, Salary Expense, Salary Payable, and Repair Expense.
- Journalize the transactions and journalize the business's revenue transactions.
- Post all of the transactions to the following T-accounts and determine the balances.

### Chapter 2: Demo Doc Solution

#### Requirement 1

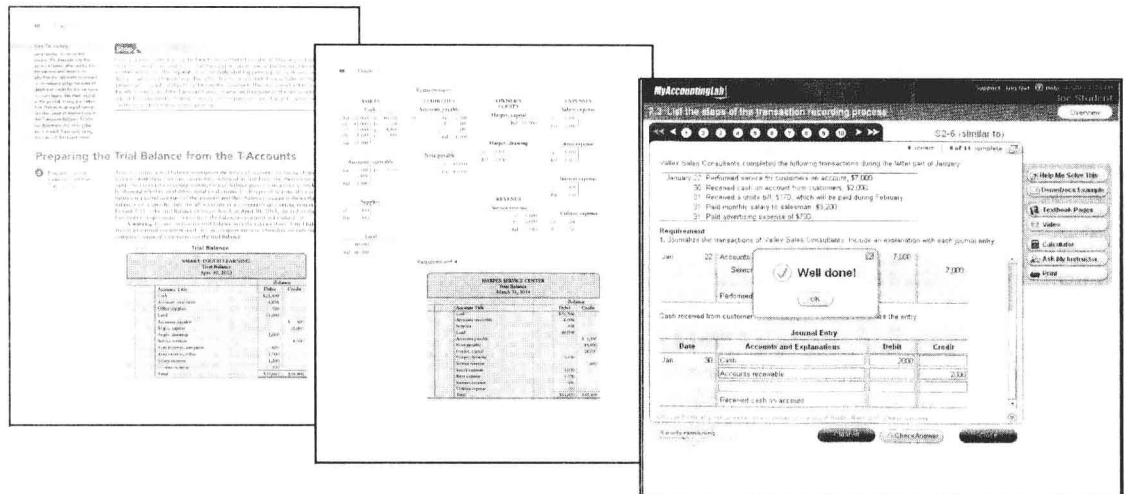
Journalize the following entries: Cash, Accounts Receivable, Supplies, Management Accounts Payable, Moe, Capital, Moe's Drawing, Salary Expense, Salary Payable, and Repair Expense.

Part 1	Part 2	Part 3	Part 4
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# with Accounting and MyAccountingLab!

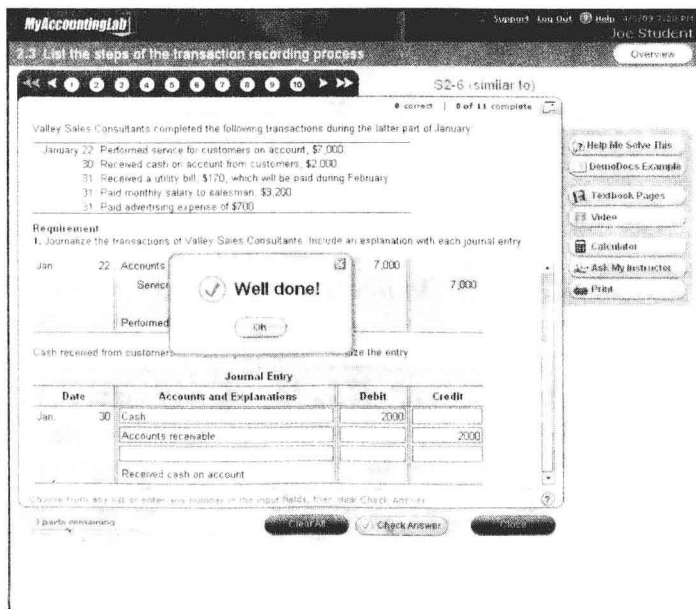
## Consistency and Repetition Throughout the Learning Process

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 part 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.

## 2 Recording Business Transactions

How do the activities of the company affect what it OWNS?

SMART TOUCH LEARNING  
Balance Sheet  
May 31, 2013

How do the activities of the company affect what it OWES?

Assets		Liabilities	
Current assets:		Current liabilities:	
Cash	\$ 4,900	Accounts payable	\$ 48,700
Accounts receivable	2,400	Notes payable	900
Inventory	38,500	Interest payable	100
Supplies	600	Unearned service revenue	800
Prepaid rent	2,000	Total current liabilities	50,500
Total current assets	\$ 49,500	Long-term liabilities:	
Plant assets:		Notes payable	20,000
Furniture	\$18,000	Total liabilities	70,500
Less: Accumulated depreciation—furniture	500		
Buildings	48,000	Owner's Equity	
Less: Accumulated depreciation—building	200	Common stock	15,000
Total plant assets	\$15,300	Retained earnings	55,500
Total assets	\$106,300	Total liabilities and owner's equity	\$106,300

How do the activities of the company affect its NET WORTH?

### Learning Objectives

- 1 Explain accounts, journals, and ledgers as they relate to recording transactions and describe common accounts.
- 2 Define debits, credits, and normal account balances, and use double-entry accounting and T-accounts.
- 3 List the steps of the transaction recording process.
- 4 Journalize and post sample transactions to the ledger.
- 5 Prepare the trial balance from the T-accounts.

After reading Chapter 1, you have a basic understanding of what financial statements are. But how do you create them for your business or the company you work for? How do large companies like Microsoft create their statements for investors? How does any business capture the financial events that occur so that it can create financial statements?

In Chapter 1, we saw how Sheila Bright of Smart Touch Learning recorded her company's business transactions in terms of the accounting equation. That procedure works well for a handful of transactions, but it's not very efficient if your business generates lots of transactions. In this chapter, we'll show you a more efficient way to capture

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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.**