

清华会计学系列英文版教材

# Cost Accounting

## A Managerial Emphasis

Tenth Edition

# 成本会计

管理的着重点

(第10版)

Charles T. Horngren  
George Foster  
Srikant M. Datar

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## **Cost Accounting** A Managerial Emphasis

**【Tenth Edition】**

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**(京)新登字 158 号**

Cost Accounting: A Managerial Emphasis, 10th ed./Charles T. Horngren, George Foster, Srikant M. Datar  
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Original English Language Edition Published by Prentice Hall, Inc.

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书 名：成本会计：管理的着重点（第 10 版）

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出版者：清华大学出版社（北京清华大学学研大厦，邮编 100084）

<http://www.tup.tsinghua.edu.cn>

印刷者：北京四季青印刷厂

发行者：新华书店总店北京发行所

开 本：850 × 1168 1/16 印张：58.75

版 次：2001 年 9 月第 1 版 2001 年 9 月第 1 次印刷

书 号：ISBN 7-302-04775-8/F · 351

印 数：0001～5000

定 价：79.00 元

# 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的管理经验和掌握经济理论的前沿动态,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,基本上是已再版多次、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。在选书的过程中,我们得到了很多专家、学者的支持、帮助和鼓励,在此表示谢意!清华会计学系列英文版教材由清华大学经济管理学院会计系于增彪、卢俊、许秉岩、陈晓、郝振平等老师审阅,在此一并致谢!

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。

清华大学出版社第三编辑室  
2001.8

# 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。正如朱镕基总理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,朱镕基总理多次建议清华的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院长  
全国工商管理硕士教育指导委员会副主任

***To Our Families***

*Joan, Scott, Mary, Susie, Cathy (CH)*

*The Foster Family (GF)*

*Swati, Radhika, Gayatri, Sidharth (SD)*

# Preface

Studying cost accounting is one of the best business investments a student can make. Why? Because success in any organization—from the smallest cornerstore to the largest multinational corporation—requires the use of cost accounting concepts and practices. Cost accounting provides key data to managers for planning and controlling, as well as costing products, services, and customers. Topics covered in this book also are of great value in personal financial management. For example, gaining an understanding of budgeting yields lifelong returns.

The central focus of this book is how cost accounting helps managers make better decisions. Cost accountants are increasingly becoming integral members of decision-making teams instead of just data providers. To link to this decision-making emphasis, the “different costs for different purposes” theme is used throughout this book. By focusing on basic concepts, analyses, uses, and procedures instead of procedures alone, we recognize cost accounting as a managerial tool for business strategy and implementation. We also prepare students for the rewards and challenges facing them in the professional cost accounting world both today and tomorrow.

## STRENGTHS OF THE NINTH EDITION RETAINED AND ENHANCED

Reviewers of the ninth edition praised the following features, which have been retained and strengthened in the tenth edition:

- ◆ Exceptionally strong emphasis on managerial uses of cost information
- ◆ Clarity and understandability of the text
- ◆ Excellent balance in integrating modern topics with existing content
- ◆ Emphasis on human behavior aspects
- ◆ Extensive use of real-world examples
- ◆ Ability to teach chapters in difference sequences
- ◆ Excellent quantity, quality and range of assignment material

The first thirteen chapters provide the essence of a one-term (quarter or semester) course. There is ample text and assignment material in the book’s twenty-three chapters for a two-term course. This book can be used immediately after the student has had an introductory course in financial accounting. Alternatively, this book can build on an introductory course in managerial accounting.

Deciding on the sequence of chapters in a textbook is a challenge. Every instructor has a favorite way of organizing his or her course. Hence, we present a modular, flexible organization that permits a course to be custom-tailored. *This organization facilitates diverse approaches to teaching and learning.*

As an example of the book’s flexibility, consider our treatment of process costing. Process costing is described in Chapters 17 and 18. Instructors interested in filling out a student’s perspective of costing systems can move directly from job-order costing described in Chapter 4 to Chapter 17 without interruption in the flow of material. Other instructors may want their students to delve into activity-based costing and budgeting and more decision-oriented topics early in the course. These instructors may prefer to postpone discussion of process costing.

## CHANGES IN CONTENT AND PEDAGOGY OF THE TENTH EDITION

The pace of change in organizations continues to be rapid. The tenth edition of *Cost Accounting* reflects changes occurring in the role of cost accounting in organi-



zations and in research on cost accounting. Examples of key additions and changes in the topic areas of the tenth edition are:

1. *Increased coverage of strategic uses of cost information.* A new chapter (13) on Strategy, Balanced Scorecard, and Strategic Profitability Analysis discusses the applications of management to strategy, implementation of strategy, and the balanced scorecard to evaluate strategy, reengineering and downsizing, strategic profitability analysis, and productivity measurement.
2. *Activity-based costing (ABC) introduced in a single chapter* (Chapter 5) with explicit linkages to simpler job-costing systems (presented in Chapter 4). New ABC-related material on budgeting (Chapter 6), variance analysis (Chapters 7 and 8), overhead allocation (Chapter 14), and customer-profitability analysis (Chapter 16) has been added.
3. *Increased attention to decision uses of cost accounting information.* This increase occurs in many topic areas, such as activity-based costing (Chapter 5), variance analysis (Chapters 7 and 8), capacity analysis (Chapter 9), relevant costs and prices (Chapters 11 and 12), and cost allocation (Chapter 14).
4. *Systematic incorporation of new and evolving management thinking* including supply chain analysis (Chapters 1 and 20), theory of constraints (Chapter 19), intangible asset valuation (Chapter 21), and EVA (Chapter 23).
5. *Incorporating advances in technology* into coverage of topics. This addition includes the use of web-technology to fast-track the budgeting process (Chapter 6), use of “push” technology in airline pricing decisions (Chapter 11), and use of the internet in corporate purchasing/supply-chain analysis (Chapter 20).

## Major Changes in Content and Sequence

The overwhelming feedback from instructors and students was for a reduction in length. We have reduced the number of chapters in the tenth edition to 23 (from 26 in the ninth edition). This was achieved by consolidating the coverage in three topic areas (cost allocation, inventory management and JIT, and capital budgeting) from two chapters in each case in the ninth edition to a single chapter in the tenth edition. One chapter in the ninth edition (Chapter 24) was eliminated and much of its content incorporated into other chapters. In addition, special attention has been given to streamlining presentations in every chapter of the book as well as providing better and clearer explanations. Each chapter was scrutinized by knowledgeable critics before a final draft was completed. The result is a shorter and more student-friendly book.

Specific major changes in content and-in the sequence of individual chapters are:

1. Chapter 4 now covers the basics of job costing methods, using manufacturing as the detailed example followed by examples from the service and merchandising sectors. Chapter 5 is a new chapter on activity-based costing that uses a new illustrative example and draws on material in both Chapters 4 and 5 of the ninth edition. The same seven-step approach to job costing used in Chapter 4 of the tenth edition is contained in Chapter 5. Chapter 5 focuses on how ABC modifies the implementation of the basic steps. The cost hierarchy is discussed as an integral part of Chapter 5. These two chapters explain product costing using a single cost-pool system, a departmental costing system, and an ABC system. Chapter 5 also presents activity-based management (ABM), using ABC information for management decisions.
2. Chapter 13 is a new chapter that describes the applications of management accounting to strategy. This chapter covers topics on the implementation of strategy using the balanced scorecard, a new method by which accounting information can be used to evaluate strategy, reengineering, and downsizing.
3. Chapters 14 through 23 of the tenth edition have been restructured to consolidate material in the ninth edition:
  - ◆ Chapter 14 on “Cost Allocation” consolidates Chapters 13 and 14 of the ninth edition.
  - ◆ Chapter 20 on “Inventory Management, Just-in-Time, and Backflush Costing” consolidates Chapters 20 and 21 of the ninth edition.

- ◆ Chapter 21 on “Capital Budgeting” consolidates Chapters 22 and 23 of the ninth edition.
  - ◆ Chapter 13 Appendix (“Productivity Measurement”) of the tenth edition draws on material from Chapter 24 of the ninth edition.
  - ◆ Chapter 16 Appendix (“Mix and Yield Variances for Substitutable Inputs”) of the tenth edition draws on material from Chapter 24 of the ninth edition.
  - ◆ Chapter 17 Appendix (Operation Costing) draws on material from Chapter 20 of the ninth edition.
4. Chapter 17 (Process Costing) has been rewritten, using the five-step approach of the eighth edition, in place of the four-step approach used in the ninth edition. The concept of equivalent units and the steps in the various methods of process costing (weighted-average, FIFO, and standard costing) are explained in more detail. Chapter 18 (Spoilage, Rework, and Scrap) uses the same five-step approach in Chapter 17 of the tenth edition.
5. Numerical company examples in key chapters have been updated or revised to streamline the exposition and provide better explanations. Chapter 6 has a new budgeting example of budgeting for a furniture manufacturer. Chapter 9 has a single coordinating example to illustrate year-by-year differences among absorption, variable, and throughput costing. Chapter 11 has a new example of relevant revenues/relevant costs for sales office closings. Chapter 16 has a new example to illustrate sales variance analysis in multi-product settings.

The Solutions Manual for instructors includes a chapter-by-chapter listing of the major changes in the text of the tenth edition.

## Assignment Material

The tenth edition continues the widely applauded tight link between text and assignment material formed in previous editions. We have also significantly expanded the assignment material, provided more structure, and added greater variety.

End-of-chapter assignment material is divided into four groups: Questions, Exercises, Problems, and a Collaborative Learning Problem. Questions require students to understand basic concepts and the meaning of key terms. Exercises are short, structured assignments that test basic issues presented in the chapter. Problems are longer and more difficult assignments. Each chapter has an ethics-related problem. The Collaborative Learning Problem is the last assignment in each chapter. These problems are group assignments that require students to think critically about a particular problem or specific business situation.

## ILLUSTRATIONS OF ACTUAL BUSINESSES

Students become highly motivated to learn cost accounting if they can relate the subject matter to the real world. We have spent considerable time interacting with the business community, investigating new uses of cost accounting information and gaining insight into how changes in technology are affecting the roles of cost accounting information. Real-world illustrations are found in many parts of the text.

**Concepts in Action Boxes.** Found in many chapters, these boxes discuss how cost accounting concepts are applied by individual companies. Examples are drawn from many different countries, including the *United States* (Cummins Engine on p. 9, Colorscope on p. 108, Wells Fargo Bank on p. 154, Commonwealth Edison on p. 309, American Airlines on p. 391, and Cincinnati Bengals on p. 758), *Brazil* (Volkswagen on p. 386), *Canada* (Toronto Dominion Bank on p. 190), *Germany* (Mueller Lehmkuhl on p. 72), *Indonesia* (Asia-Pacific Rayon on p. 269), and the *United Kingdom* (Cooperative Bank on p. 342 and Allied-Signal Skelmersdale on p. 694).

New boxes covering the use by managers of the internet have been added. These include budgeting (p. 190), pricing decisions (p. 391), and procurement/selling (p. 722).

These Concepts in Action boxes cover a diverse series of industries including airline transportation, automobiles, banking, ceramics, computers, electronics, electric utilities, internet equipment, manufacturing, leasing, and sporting teams.

**Surveys of Company Practice Boxes.** Results from surveys in more than 15 countries are cited in the many Surveys of Company Practice boxes found throughout the book. Examples include:

- ◆ Activities of a management accountant (p. 14)—cites evidence from the United States and Canada.
- ◆ Management purposes for classifying costs (p. 34)—cites evidence from Australia, Japan and the United Kingdom
- ◆ Activity-based cost information (p. 151)—cites evidence from United States, Canada, Ireland, New Zealand and the United Kingdom
- ◆ Standard costs (p. 226)—cites evidence from United States, Ireland, Japan, Sweden and the United Kingdom.
- ◆ Variable costing (p. 302)—cites evidence from the United States, Canada, Ireland, Japan, Sweden, and the United Kingdom.
- ◆ Pricing practices (p. 438)—cites evidence from the United States, Australia, Ireland, Japan and the United Kingdom.
- ◆ Purposes of cost allocation (p. 499)—cites evidence from the United States, Australia, Canada, and the United Kingdom.
- ◆ Customer profitability analysis (p. 585)—cites evidence from the United States, Australia and the United Kingdom.
- ◆ Capital budgeting practices (p. 761)—cites evidence from the United States, Australia, Canada, Ireland, Japan, Scotland, South Korea, and the United Kingdom.
- ◆ Transfer pricing practices (p. 802)—cites evidence from the United States, Australia, Canada, India, Japan, New Zealand, and the United Kingdom.
- ◆ Performance measures (p. 831)—cites evidence from the United States, Australia, Germany, Italy, Japan, Sweden, and the United Kingdom.

This extensive survey evidence enables students to see that many of the concepts they are learning are widely used around the globe.

**Photos from Actual Companies.** All chapters open with a photo that illustrates an important concept discussed in that chapter. These photos feature many different companies including Boeing (p. 327), Carlton Hotel (p. 821), The Gap (p. 377), General Motors (p. 135), John Deere (p. 95), PepsiCo (p. 27), Symantec (p. 59), Tabasco (p. 607), Xerox (p. 675), and Yahoo! (p. 1).

Each Concepts in Action box also has an accompanying photo.

## SUPPLEMENTS TO THE TENTH EDITION

A complete package of supplements is available to assist students and instructors in using this book. Supplements available to students include the following:

- ◆ **Student Guide and Review Manual** by John K. Harris.
- ◆ **Student Solutions Manual** by Charles T. Horngren, George Foster, and Srikant M. Datar.
- ◆ **Computerized Applications in Cost Accounting** by David M. Buehlmann and Dennis P. Curtin.
- ◆ **ABC CD-ROM EasyABC Quick™** helps you create a model of a business and identify and analyze the real costs associated with activities, processes, and products. EasyABC Quick includes extensive on-line help and is an important tool to help accelerate learning and understanding of activity-based costing.

- ◆ **PHLIP/CW** (Prentice Hall's Learning on the Internet Partnership/Companion Web site at [www.prenhall.com/horngren](http://www.prenhall.com/horngren)) offers the most expansive Internet-based support available. Our Web site provides a wealth of resources for students and faculty.
- ◆ **Spreadsheet Templates** by Albert Fisher, Community College of Southern Nevada.

Supplements available to instructors include the following:

- ◆ **Annotated Instructor's Edition** with annotations by Robert J. Capettini, San Diego State University.
- ◆ **Instructor's Manual and Media Guide** by Jean L. Hawkins, William Jewell College.
- ◆ **Test Item File** by Marvin L. Bouillon, Iowa State University, and Thomas Hoar, Houston Community College.
- ◆ **Prentice Hall Custom Test** by ESA, Inc.
- ◆ **Solutions Manual** by Charles T. Horngren, George Foster, and Srikant M. Datar.
- ◆ **Solutions Transparencies** by Horngren, Foster, and Datar.
- ◆ **Solutions Manual for Computerized Applications in Cost Accounting** by David M. Buehlmann and Dennis P. Curtin.
- ◆ **Solutions to Spreadsheet Templates** by Albert Fisher
- ◆ **Videos:** Beverly Amer, Northern Arizona University
- ◆ **Powerpoint Presentation:** Olga Quintana, University of Miami
- ◆ **WebCT** Customize your own on-line accounting course with WebCT. You can create full-length on-line courses or simply produce on-line materials to supplement existing courses. Even if you have no technical experience or technical knowledge, WebCT is easy to use.
- ◆ **PHLIP/CW** (Prentice Hall's Learning on the Internet Partnership/Companion Web site at [www.prenhall.com/horngren](http://www.prenhall.com/horngren)) offers the most expansive Internet-based support available. Our Web site provides a wealth of resources for students and faculty.

## ACKNOWLEDGMENTS

We are indebted to many for their ideas and assistance. Our primary thanks go to the many academics and practitioners who have advanced our knowledge of cost accounting.

The package of teaching material we present is the work of many skillful and valued team members. John K. Harris aided us immensely at all stages in the development and production of this book. He critiqued the ninth edition and gave a detailed review of the manuscript for the tenth edition. Robert J. Capettini reviewed the manuscript and gave suggestions for improvement in addition to working on the *Annotated Instructor's Edition*. Sheryl Powers and Emanuel Schwarz gave much valued input on both the text and solutions manual. Beverly Amer proved to be an invaluable resource in researching and writing the photo essays and video cases.

Professors providing detailed written reviews of the previous edition or comments on our drafts of this edition include:

Kenneth M. Boze,  
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The faculty participating in the many focus groups on the ninth edition provided highly valued feedback. Many students provided input on this and the previous edition, including Sudhatar Balachandran, Susan Cohen, Elizabeth Demers, Philip Joos, Patricia Joseph, Kazbi Kothaval, Mee Sook Lee, Erik Steiner, and Kenton Yee. The assistance of Kathy Chiu, Richard Corcoran, Marko Curavic, Ignacio Mijares, Guy Nachtom, Aradhana Sarin, Jason Thomas, Oltac Unsal, and David Yoon in checking the Solutions Manual was much appreciated. In addition we have received helpful suggestions from many users, unfortunately too numerous to be mentioned here. The tenth edition is much improved by the feedback and interest of all these people. We are very appreciative of this support.

Our association with CAM-I has been a source of much stimulation as well as enjoyment. CAM-I has played a pivotal role in extending the frontiers of knowledge on cost management. We appreciate our extended and continued interaction with Jim Brimson, Callie Berliner, Charles Marx, R. Steven Player, Tom Pryor, Mike Roberts, and Pete Zampino.

We thank the people at Prentice Hall for their hard work and dedication, including Annie Todd, Steve Deitmer, and David Cohen; Anne Graydon, Beth Toland, Paul Smolenski, Natacha St. Hill Moore, Kathryn Sheehan, and Fran Toepfer; Pat Smythe, and Lorraine Castellano. We would also like to thank Sondra Greenfield, Monica Stipanov, Vincent Scelta, Bob Prokop, P. J. Boardman, Jim Boyd, Michael Weinstein, and Brian Kibby for their support and encouragement throughout the process, and Donna King at Progressive Publishing Alternatives.

Jiranee Tongudai managed the production aspects of all the manuscript preparation with superb skill and much grace. We are deeply appreciative of her good spirits, loyalty, and ability to stay calm in the most hectic of times. The constant support of Niesha Bryant, Katie Haskin, Chris Lion, Carla West, and Debbie Wheeler is greatly appreciated.

Appreciation also goes to the American Institute of Certified Public Accountants, the Institute of Management Accountants, the Society of Management Accountants of Canada, the Certified General Accountants Association of Canada, the Financial Executive Institute of America, and many other publishers and companies for their generous permission to quote from their publications. Problems from the Uniform CPA examinations are designated (CPA); problems from the Certified Management Accountant examination are designated (CMA); problems from the Canadian examinations administered by the Society of Management Accountants are designated (SMA); problems from the Certified General Accountants Association are designated (CGA). Many of these problems are adapted to highlight particular points.

We are grateful to the professors who contributed assignment material for this edition. Their names are indicated in parentheses at the start of their specific problems.

Comments from users are welcome.

CHARLES T. HORNGREN, GEORGE FOSTER, SRIKANT M. DATAR

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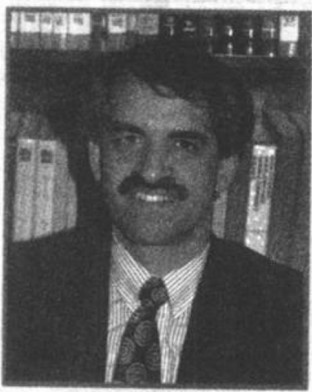
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# 简 明 目 录

第1部分 成本会计基础 .....	1
第1章 会计师在组织中的作用 .....	1
第2章 成本术语与目的简介 .....	27
第3章 本量利分析 .....	59
第4章 订单成本法 .....	95
第5章 作业成本法与作业管理 .....	135
第2部分 计划与控制的工具 .....	177
第6章 全面预算与责任会计 .....	177
第7章 弹性预算、差异和管理控制: I .....	219
第8章 弹性预算、差异和管理控制: II .....	253
第9章 存货成本计算方法与产能分析 .....	289
第3部分 成本信息在决策中的应用 .....	327
第10章 确定成本性态 .....	327
第11章 决策和相关信息 .....	377
第12章 价格决策与成本管理 .....	421
第13章 战略、平衡计分卡和战略性赢利能力分析 .....	461
第4部分 成本分配与收入 .....	497
第14章 成本分配 .....	497
第15章 成本分配: 联产品和副产品 .....	535
第16章 收入、销售差异和客户赢利能力分析 .....	567
第17章 分步成本法 .....	607
第5部分 质量与适时制 .....	647
第18章 破损、返工和废料 .....	647
第19章 质量、时间和约束理论 .....	675



第 20 章 存货管理、适时制和逆向成本计算法 .....	711
第 6 部分 投资决策与管理控制系统 .....	747
第 21 章 资本预算和成本分析 .....	747
第 22 章 管理控制制度、转移价格及其国际层面 .....	787
第 23 章 业绩计量、报酬及其国际层面 .....	821