

MANAGEMENT ACCOUNTING: CONCEPTS AND APPLICATIONS

# 管理会计 概念与应用

[第10版]

W. Steve Albrecht  
[美] Earl K. Stice 著  
James D. Stice  
Monte R. Swain

北京大学出版社  
PEKING UNIVERSITY PRESS

会计学精选教材·英文影印版

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# 关于本书

## 适用对象

本书适用于本科管理会计课程,也可作为非会计专业人员的参考书。

## 内容简介

本书在一个统一的框架下,阐释了管理会计的相关概念及应用。全书围绕商业活动组织内容,强调商业行为的现实性,兼顾了对管理会计程序的介绍和对决策的强调,注重使不同层次的学生理解会计在商业中的作用。读者不仅能学习到如何进行会计核算,还可以理解如何利用管理会计信息进行有效的商业决策。

本书简明、生动,应用了大量领先企业的真实案例来进行阐述,同时内容覆盖了不同层次,教师授课时可以灵活选择。

## 作者简介

W. Steve Albrecht,杨百翰大学(Brigham Young University)马里奥特管理学院(Marriott School of Management)副院长、安达信讲座教授,同时任教于斯坦福大学(Stanford University)和伊利诺伊大学(University of Illinois)。曾任美国会计协会(American Accounting Association, AAA)主席、注册舞弊审核师协会(Association of Certified Fraud Examiners, ACFE)主席等职,受财务会计基金会(Financial Accounting Foundation)之托,监督财务会计准则委员会(Financial Accounting Standards Board, FASB)和政府会计准则委员会(Governmental Accounting Standards Board, GASB)的工作。Albrecht 教授对商业舞弊进行了广泛研究,发表了一百多篇论文、二十多部著作。过去 10 年内,他 5 次入选 *Accounting Today* 杂志评选的“美国 100 位最有影响的会计学者”。

Earl K. Stice,杨百翰大学会计与信息系统学院普华永道会计学讲座教授,曾在莱斯大学(Rice University)、亚利桑那大学(University of Arizona)、康奈尔大学(Cornell University)和香港科技大学(Hong Kong University of Science and Technology)等学校任教,并多次荣获教学奖项,目前还任职于中欧国际工商学院的 EMBA 项目。Stice 教授在 *Journal of Financial and Quantitative Analysis*, *Accounting Review*, *Review of Accounting Studies* 及 *Issues in Accounting Education* 等学术杂志上发表了大量论文。

James D. Stice,杨百翰大学马里奥特管理学院杰出教学教授(Distinguished Teaching Professor)、MBA 项目主任,多次获得教学奖项并于 1999 年获该校教学最高奖项——梅泽优秀教学奖(Maeser Excellence in Teaching Award)。他在 *Journal of Accounting Research*, *Accounting Review*, *Decision Sciences*, *Issues in Accounting Education*, *CPA Journal* 及其他学术和专业杂志上发表了大量论文,还与 IBM、美洲银行等机构进行过合作研究。

Monte R. Swain,杨百翰大学会计与信息系统学院副院长、德勤会计学讲座教授,获密

歇根州立大学(Michigan State University)管理会计和信息系统博士,1994、1995 和 1997 年三次获得杨百翰大学“管理技巧优秀教学奖”(Teaching Excellence Award for Management Skills),1999 年获马里奥特管理学院杰出教师奖(Marriott School of Management Outstanding Teacher)。他的研究领域包括:人类决策过程与计算机信息系统的互动,作业成本法、平衡记分卡和管理信息系统的约束理论的整合等。Swain 教授在 *Behavioral Research in Accounting*, *Decision Science*, *Strategic Finance* 和 *Journal of Accounting Education* 等领先的学术和专业杂志上发表了大量论文,与 IBM 等机构合作进行了大量研究。

### 本书特色

- 强调商业运作,注重让学生理解企业如何进行商业活动,这使学生更易理解管理会计在商业中的运用。
- 通过大量领先企业的真实案例,阐述了管理会计在不同商业环境中的应用。
- 内容覆盖了不同层次,适合会计专业和非专业学生的需要,为教师授课提供了最大的灵活性。
- 章节脉络清晰,重点突出,层次分明,便于教师教学和学生自学。
- 丰富的教辅及网络资源。

### 本版更新

第 10 版重新组织了章节内容,以新的概念模型为中心,按照逻辑顺序介绍各个主题,更适合刚入门的读者学习。

- 首先讨论传统成本核算方法和成本流,然后讨论预算和差异分析等有关控制的内容。
- 各章以与决策相关的主题结束,例如本—量—利分析和投资。

### 教辅材料说明

本书配有以下教辅资料:

1. CengageNOW™
2. 会计实践视频
3. 教师手册及相应光盘
4. PPT
5. 习题答案
6. 测试题库

如有教师欲获得本书相关教辅材料,请填写并反馈本书后面所附的《教学支持说明》,Cengage 出版公司将提供相应教辅材料。

### 出版声明

本书是对国外原版教材的删节后影印,由于各个国家政治、经济、文化背景不同,对原作者所持观点,还请广大读者在阅读过程中加以分析和鉴别。

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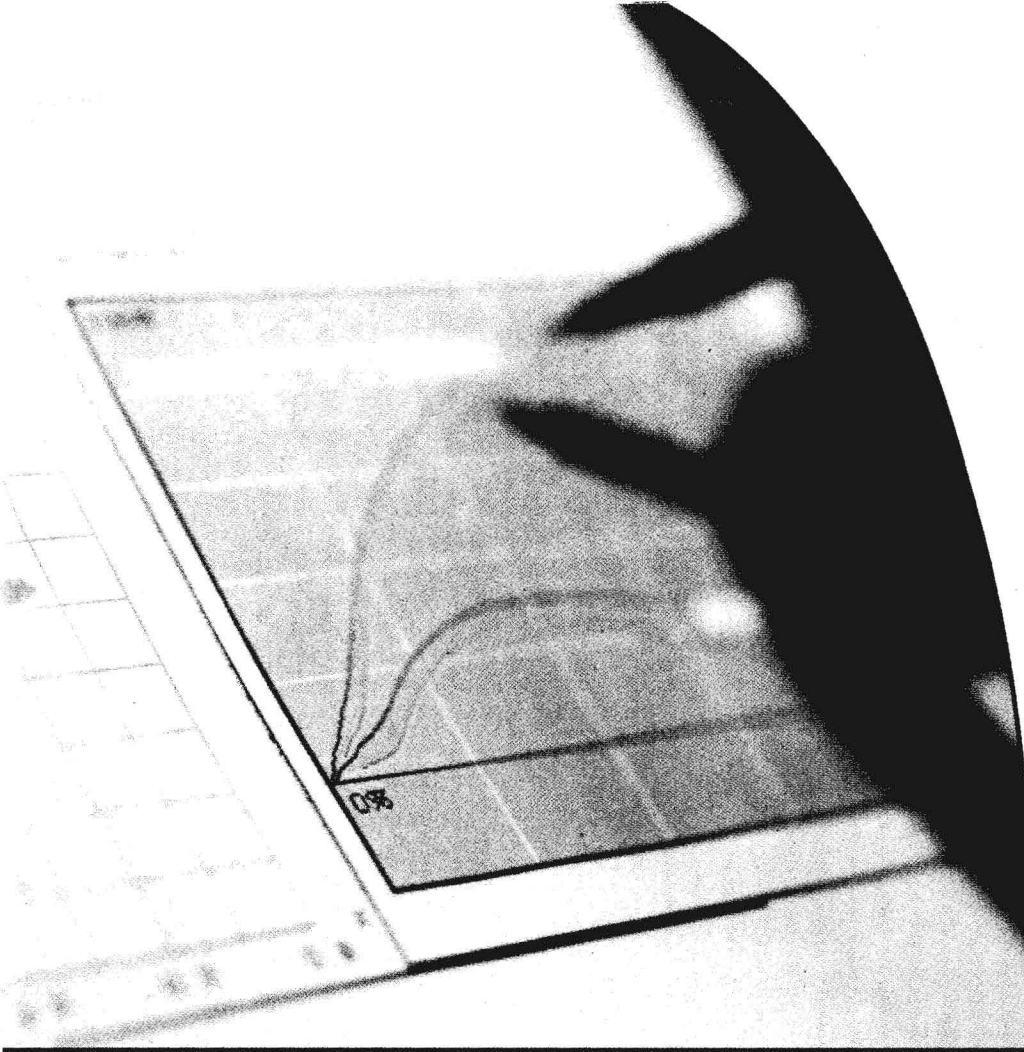
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P A R T

# 1



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Management Accounting  
and Cost Concepts

1

Cost Flows and Business  
Organizations

2

Activity-Based Costing

3





# Management Accounting and Cost Concepts

*After studying this chapter, you should be able to:*

## LEARNING OBJECTIVES

- 1 Explain how management accounting is a competitive tool.** *The primary purpose of management accounting is to provide superior information to those running a company so that they can make better decisions and more successfully compete for customers, suppliers, employees, and so forth.*
- 2 Understand the essential differences between management accounting and financial accounting.** *Management accounting is intended for the use of the internal managers who run a company. Financial accounting is primarily intended to provide summary information to outsiders such as lenders and investors.*
- 3 Recognize and understand the common terms and concepts used in management accounting.** *One useful way to view costs for decision making is to separate them into fixed costs (those that stay the same as the level of production changes) and variable costs (those that increase as the level of production increases). Other useful classifications of costs are product/period, direct/indirect, differential/sunk, and out-of-pocket/opportunity.*
- 4 Discuss the need for ethics in management accounting and describe the Standards of Ethical Conduct that apply to this profession.** *Management accountants have access to a company's most important and sensitive internal competitive information. Accordingly, it is absolutely critical that management accountants conduct their work professionally and with the utmost integrity.*



**DuPont** was established in 1802 near Wilmington, Delaware, by a French immigrant, Eleuthère Irénée du Pont de Nemours, to produce black blasting powder. Three of E. I. du Pont's great-grandsons, Alfred, Coleman, and Pierre, purchased the firm's assets from the family in 1902. The three cousins decided to make the company even bigger by purchasing many of the company's suppliers of raw materials (such as charcoal, sodium nitrate, and crude glycerin) used in DuPont's explosive products. In addition, instead of wholesaling the products through traditional retailers, DuPont's new managers decided to create their own network of branch sales offices scattered across the United States.

Alfred, Coleman, and Pierre knew how to run a manufacturing business, but now they were in the mining, shipping, and sales business as well. How were they going to be able to effectively plan sched-

ules, control

### return on investment (ROI)

A measure of operating performance and efficiency in utilizing assets; computed in its simplest form by dividing net income by average total assets. This measure is also known as ROA (return on assets).

operations, and evaluate the profitability of each of their diverse business segments? Essentially, Alfred, Coleman, and Pierre had an accounting problem.

Enter the management accountant, Donaldson Brown (DuPont's chief financial officer or CFO). Mr. Brown, along with other

executives at DuPont, realized that every division required an investment in assets in order to be in business. The overall goal of every business should be to effectively use its assets to make a profit. For example, an explosives plant using assets worth \$10 million and earning \$500,000 in profit is not performing as well as a major sales division that also creates a \$500,000 profit but only requires \$5 million in assets. The sales division is earning a 10% return ( $\$500,000 \div \$5,000,000$ ) on the DuPont investment in inventory, equipment, and buildings. The explosives plant is earning only a 5% ( $\$500,000 \div$



Donaldson Brown took the ROI approach with him when he followed Pierre du Pont to help rescue another company in the midst of an inventory crisis in 1920. The name of the company was **General Motors**.

**\$10,000,000) return on investment, or ROI.** Obviously, additional investment would first go to the sales division in order to earn a 10% return rather than a mere 5% return. The ROI tool allowed the DuPont cousins to be hugely successful in managing the country's first integrated company by combining cost management with asset management and raising it to an art form! It's likely that few management accounting techniques have had as great an impact on business management as the DuPont ROI formula.<sup>1</sup>

**T**his chapter introduces management accounting and distinguishes it from financial accounting. The key purpose of management accounting is fulfilling the competitive needs of the company. DuPont had a competitive need to manage a very large and diverse organization and so invented new accounting measurements to serve as important management tools. A company's management accounting system is used to support the management processes of planning, controlling, and evaluating.

Business professionals who are in a position to use management accounting data to make important decisions must take care to make the best decisions possible on behalf of the organization, its owners, its employees, the surrounding community, and the public at large. As a result, it is critical that these decision makers understand the ethics of good business and are committed to perform ethically.

<sup>1</sup> Historical sources: H. T. Johnson and R. S. Kaplan, *Relevance Lost* (Boston: HBS Press, 1987); the DuPont Heritage Web site at <http://heritage.dupont.com/>.