

MANAGERIAL ACCOUNTING

管理会计

[第8版]

〔美〕 Don R. Hansen 著
Maryanne M. Mowen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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本书适合本科生的管理会计课程,也适合 MBA 或研究生使用。



本书阐述了管理会计学的基本原理,详细介绍了管理会计概念、作业成本法、计划与控制、管理决策等管理会计的相关内容,全书重点关注会计信息在当代商业环境下的实际应用,以大量真实公司的案例加深学生对管理会计现实环境的认识。


本书视野开阔、内容丰富、体系完整,以作业成本理念为主线贯穿全书,同时又从跨学科的角度讲授管理会计的相关内容,覆盖了各领域的前沿课题和最新发展,在强调现实性的同时又不失前瞻性。

本书体例活泼,尤其针对非会计专业学生在理解管理会计概念方面的困难对教材进行了精心的设计,从而能够激发不同专业学生的学习兴趣。



唐·R. 汉森(Don R. Hansen),俄克拉荷马州立大学(Oklahoma State University)会计学教授,1977 年获亚利桑那大学(University of Arizona)博士学位,研究兴趣包括作业成本法和数学建模。汉森教授在 *The Accounting Review*、*The Journal of Management Accounting Research*、*Accounting Horizons* 以及 *IIE Transactions* 等会计学与工程学知名刊物上发表了大量论文,并担任 *The Accounting Review* 的编委会委员。

玛丽安娜·M. 莫文(Maryanne M. Mowen),俄克拉荷马州立大学会计学副教授,1979 年获亚利桑那州立大学(Arizona State University)博士学位,擅长从跨学科的角度讲授成本及管理会计理论。莫文教授的研究兴趣还包括行为决策理论方面的学术研究。她在 *Decision Science*、*The Journal of Economics and Psychology* 以及 *The Journal of Management Accounting Research* 等刊物上发表了多篇论文。



■ **一体化的战略成本管理概念。**本书强调了预算、作业管理(ABM)和分权化的问题,使教材内容和现实密切相关,能让学生做好面对将来各种情况的准备。

■ **当前技术和传统技术的有机结合。**本书介绍了最新的和传统的成本管理技术,既讨论传统成本管理问题,又探讨当代的成本管理主题,有助于学生比较传统成本管理体系和现代成本管理体系(如作业成本法、作业管理、目标成本管理和平衡计分卡等)的优缺点,保证学生在各种不同商业环境中工作时均可做到得心应手。

■ **对现实性的强调。**本书结合管理会计概念的实际运用,在各章中穿插了真实的公司案例,使学生对这些概念的学习既觉得亲切又感到有意义。各章中的图片可以帮助学生联系管理

会计学的现实意义。

■对道德问题的讨论。本书强调管理会计人员的道德准则。第1章讨论了道德的作用,介绍了美国管理会计协会制定的职业道德行为准则,还介绍了《萨班斯-奥克斯利法案》对于公开上市交易公司的道德要求所造成的影响,并提出了道德上的一些实质性问题。在本书以后各章中至少有一个问题或案例涉及道德困境,从而将价值判断引入管理会计的决策过程中。此外,在本书第17章中,有一节专门讨论国际环境下管理会计的道德问题。

■环境成本管理独立成章。本书用整章的篇幅(第16章)介绍了环境成本管理这一新领域。该章采用新的、贴近现实的案例说明管理者如何在管理流程中通过实施环境意识来降低成本,从而体现出环境成本管理的价值所在。

■对国际性问题的讨论。鉴于国际性问题的重要性,本书各章提供了大量的相关例子,而且用了第17章整章的篇幅对国际性问题进行讨论。

■电子表格的综合使用。为了准确地反映企业的实践,本书使用电子表格阐述了回归分析等重要管理技术,从而避免了烦琐的手工计算。



■重新组织了章节内容,涵盖了当前的最新课题。第8版新增了有关作业管理法(第5章)、精益会计(第15章)的独立章节以及关于联产品成本核算的新内容(第7章附录)。这些新加的内容对当今管理会计中的最前沿问题给予了相当的关注。在本书第4章中还加入了有关简化作业成本法的新内容。在第1章中新增加了有关电子商务的一节内容,概述了电子商务对于当今管理会计问题造成的影响。

■增加了有关服务业的内容。现代经济中,服务业正经历前所未有的发展。服务业通常使用与制造业相同的管理会计模式,但是由于服务业向客户提供特殊的无形产品(服务),管理者必须对其管理会计模式进行调整。为了适应这种需求,第8版增加了符合服务业管理应用的内容,并提供了许多服务性行业公司的真实案例。

■通过章节开篇的情景案例对主要概念进行了串联。第8版在每章开头的案例都会介绍一个虚拟的公司,在该章的讨论中,该公司会被不断引用,以串联和说明该章的主要概念。通过这些案例,可以集中观察各章所介绍的管理会计学概念是如何在企业中应用的。

■添加了全新的“道德视角”模块。第8版在页边相应位置以图标形式标注了重要的道德观概念,以引起学生的学习兴趣,帮助学生记住重要的管理会计学问题。同时,在学生们准备CPA和CMA考试时,这些概念可以告诉他们如何从道德困境中得到启发。

■添加了全新的“管理者决策”模块。第8版对决策的强调贯穿各章始终,从而使学生在管理者决策的背景下应用所学知识,同时向学生展示管理会计概念与企业实务的密切相关性。

■增加了每章后面的问题和练习题。根据反馈信息,第8版增加了各章的练习题和问题,并且根据难易度和相应的学习目标对其进行清晰的分类,以便教师轻松地为学生选择合适作业。所有章节后面的练习材料直接对应AACSB和CMA的标准,以确保学生正确理解问题并取得良好的效果。



本书配有以下教辅资料:

1. 教师手册
2. 答案手册
3. 题库
4. Exam View 考试软件
5. 电子表格模板
6. PPT

欲获得本书相关教辅材料的教师,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。



在本书的改编出版过程中,得到了东南大学经济管理学院陈良华教授的支持,在此谨向陈教授表示衷心的感谢!



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、文化背景的不同,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。

The eighth edition of Hansen & Mowen's *Managerial Accounting* introduces students to the fundamentals of management accounting. Though it is assumed that students have been introduced to the basics of financial accounting, extensive knowledge of financial accounting is not needed. The emphasis is on the use of accounting information in today's business environment, so this text provides coverage of the most cutting edge topics and developments in the field. Thus, the text should be of value to students with a variety of backgrounds. Although written to serve undergraduates, the text has been used successfully at the graduate level. There is sufficient variety in the assignment material to accommodate both undergraduate and graduate students.

Many business school students who are required to take a course in management accounting are not accounting majors. For these students, it is often difficult to appreciate the value of the concepts being taught. *Managerial Accounting, 8e*, overcomes this attitude by using introductory chapter scenarios based on real-world settings, photos illustrating practical applications of management accounting concepts, and realistic examples illustrating the concepts within the chapters. Seeing that effective management requires a sound understanding of how to use accounting information should pique the interests of both accounting and nonaccounting majors.

One major area of improvement for this edition has been to enhance the quality and quantity of end-of-chapter material. As a result of extensive focused reviewing and analysis, the end-of-chapter material now offers several activities by level of difficulty for each learning objective to ensure that students will have plenty of opportunity to practice the concepts they learn in the chapter. The end-of-chapter activities are unmatched by any text on the market.

We are confident that this innovative managerial accounting text will prepare your students to perform at their best. The new edition will ensure stronger student performance and ongoing satisfaction with your managerial accounting course.

NEW Features of the Eighth Edition

The eighth edition now offers even more to ensure you and your students experience a higher level of performance in managerial accounting, including:

The Most Current Coverage of Contemporary Topics. A new entire chapter on Activity-Based Management (Chapter 5), a new chapter covering Lean Accounting (Chapter 15), and a new appendix on Joint Product Costing (after Chapter 7) in this edition dedicate significant attention to the most current issues in managerial accounting today. New materials on simplifying ABC are also introduced in Chapter 4.

Streamlined, Reorganized Table of Contents. We have streamlined, reorganized, and carefully tailored this edition's contents to reflect the way your students best learn contemporary and traditional managerial accounting topics. Special topics are now grouped together in the last part of the text to enhance understanding.

Variety and Strength in End-of-Chapter Problems and Exercises.

Based on detailed reviewer feedback, exercises and problems now offer more variety and are clearly classified both by level of difficulty and by corresponding learning objectives for your ease in selecting appropriate assignments for each class. All end-of-chapter materials directly correspond to AACSB and CMA standards to ensure student comprehension and positive outcomes. Furthermore, there are a significant number of new and revised exercises and problems in each chapter.

Connection throughout Chapter-Opening Scenarios. New chapter-opener cases now introduce a fictional company that is referenced throughout each chapter to connect and illustrate major chapter concepts. These cases provide a focused look at how each chapter's managerial accounting concepts apply to today's business world.

New! Ethical Insights Boxes. Important ethical concepts capture student interest, assist in retaining critical managerial accounting topics, and show students how to learn from ethical dilemmas as they prepare for CPA and CMA exams. These are identified by a marginal icon.

New! Managers Decide Decision-Making Boxes. This edition's new emphasis on decision-making throughout each chapter challenges students to apply what they learn in a decision context and shows the relevance of managerial accounting concepts to the real business world.

Hallmark Features

We have also retained those features that have made this text successful through seven editions:

Integrated Strategic Cost Management Concepts. An emphasis on budgeting, ABM, and decentralization keeps materials relevant and prepares today's students for situations they will encounter.

Unique Environmental Cost Management Chapter. Introduce your students to the emerging field of environmental cost management with new, actual examples that demonstrate the value of environmental cost management as they show how managers can reduce costs by implementing environmentally conscious processes.

New E-Commerce Coverage in First Chapter. A new section presented early in this edition (within Chapter 1) overviews the impact of e-commerce on today's management accounting issues.

Integrated Strategic Cost Management Concepts. An emphasis throughout this edition on budgeting, ABM, and decentralization keeps the materials relevant to situations encountered in the business world.

Integrated Coverage of Contemporary and Traditional Topics. This edition introduces the latest costing techniques alongside more traditional topics to help students see the advantages and disadvantages of a traditional cost management system versus cost management systems that include practices such as ABC, ABM, target costing, and the Balanced Scorecard. Coverage of both traditional and contemporary topics helps ensure that students are well prepared to work in a variety of business environments.

Integrated Use of Spreadsheets. To accurately reflect industry practice, this edition illustrates key managerial techniques, such as regression, using spreadsheets rather than cumbersome manual calculations.

International Coverage. A full chapter (Chapter 17) highlighting international issues, as well as numerous international examples integrated throughout the text, emphasizes the critical importance of this topic.

Simplified Budgeting Coverage. A simpler example more clearly illustrates important budgeting concepts in this edition.

Least Squares Regression Manual Computation. Coverage of manual computation of regression coefficients helps students understand the technical and theoretical concepts underlying ordinary least squares analysis.

Ethics Coverage. As with previous editions, the eighth edition emphasizes the study of ethical conduct for management accountants. The role of ethics is discussed in Chapter 1, and the Statement of Ethical Professional Conduct developed by the Institute of Management Accountants is introduced. The impact of the Sarbanes-Oxley Act and its ethics requirements for publicly traded companies is discussed. Chapter 1 has several substantive problems on ethics, and subsequent chapters have at least one problem or case involving an ethical dilemma. These problems allow the instructor to introduce value judgments into management accounting decision making. Chapter 17, dealing with international issues in management accounting, also has a section that discusses ethics in the international environment.

Real-World Emphasis. The eighth edition incorporates real-world applications of management accounting concepts, making the study of these concepts more familiar and interesting to the student. Real-company examples are incorporated throughout. Names of real companies are highlighted throughout the text for easy identification and are listed in a company index at the back of the text. Photos are included to help students relate to the real-world nature of management accounting.

Increased Coverage of Service Industry. Service businesses are experiencing unprecedented growth in today's economy. Managers of service businesses often use the same management accounting models as manufacturers, but they must adapt them to their own unique situations of providing intangibles to consumers. To address this need, many service industry applications are included in the eighth edition. In addition, many real-company examples of service businesses are given.

Chapter Organization and Structure

Each chapter is carefully structured to help students focus on important concepts and retain them. Components found in each chapter include:

Learning Objectives. Each chapter begins with a set of learning objectives to guide students in their study of the chapter. These objectives outline the organizational flow of the chapter and serve as points of comprehension and evaluation. Learning objectives are tied to specific sections of topic coverage within the chapter. They are repeated in the margin at the beginning of the corresponding chapter coverage and are summarized at the end of the chapter.

Summary of Learning Objectives. Each chapter concludes with a comprehensive summary of the learning objectives. Students can review and test their knowledge of key concepts and evaluate their ability to complete chapter objectives.

Scenario. An interesting, real-world scenario opens each chapter. The scenario ties directly to concepts covered in the chapter and helps students relate chapter topics to actual business happenings. "Questions to Think About," critical-thinking questions that appear at the end of each scenario, are designed to pique student interest in the chapter and stimulate class discussion.

Key Terms. Throughout each chapter, key terms appear in bold font for quick identification. A list of key terms, with page references, is presented at the end of each chapter to provide additional reinforcement. All key terms are defined in a comprehensive glossary at the end of the text.

Review Problems. Each chapter contains at least one review problem with the accompanying solution provided. These review problems demonstrate the application of major concepts and procedures covered in the chapter.

Questions for Writing and Discussion. Approximately 15 to 25 short-answer questions appear at the end of each chapter to test students' knowledge of chapter concepts. Many of the questions call for students to use critical thinking and written and oral communication skills. Several questions can be used to stimulate class participation and discussion.

Exercises and Problems. Exercises and problems are correlated by learning objectives, listed in the margin below the exercise and problem titles. A document showing correlations of each end of chapter activity by level of difficulty, learning objective, and AACSB and CMA learning outcomes standards is available at www.thomsonedu.com/aise. Exercises and problems adapted from past CMA exams are designated with a margin icon.

Exercises. Exercises usually emphasize one or two chapter concepts and can be completed fairly quickly (30 minutes maximum). Exercises require basic application and computation and often ask students to interpret and explain their results.

Problems. Each chapter contains many end-of-chapter problems, with varying degrees of length and difficulty. Problems usually have more than one issue and present challenging situations, complex computations, and interpretations.

Managerial Decision Cases. Most chapters contain at least two cases. Cases have greater depth and complexity than problems. They are designed to help students integrate multiple concepts and further develop their analytical skills. Several cases deal with ethical behavior.

Research Assignments. Research assignments appear in all chapters (except Chapter 1), allowing students to expand their research and communication skills beyond the classroom. One research assignment in each chapter, labeled "Cyber-case," requires the student to research information on the Internet.

Check Figures. Key figures for solutions to selected problems and cases are provided at the end of the text as an aid to students as they prepare their answers.

Chapter by Chapter Changes

Chapter 1 Added material on Sarbanes-Oxley (SOX) and ethics requirements for publicly-traded companies. Added section on corporate codes of conduct mandated by SOX.

Chapter 4 New materials on simplifying ABC have been added.

Chapter 5 This is a newly named and formed chapter with some new material and some elements previously found in other chapters; consolidating materials pertaining to activity-based management (ABM).

Chapter 6 Major revision due to the combining of two previous chapters on job-order costing and process costing.

Chapter 7 Added appendix on joint product costing.

Chapter 14 Combines two previous chapters into one. Includes absorption and variable costing, segmented reporting, investment center performance evaluation, and transfer pricing.

Chapter 15 Half of this chapter is brand-new material focusing on lean manufacturing and lean accounting. Value streams, pull manufacturing, lead times, forms and sources of waste, value stream costing, value stream reporting, value stream reporting, and value-stream performance measurement are examples of topics discussed.

Ancillaries

Instructor's Manual (Prepared by Scott Colvin, Naugatuck Valley Community Technical College). The instructor's manual, available for download at

www.thomsonedu.com/aise, contains a complete set of lecture notes for each chapter and a transition guide for the seventh edition of Management Accounting, as well as other widely used management accounting texts.

Solutions Manual, (Prepared by Don Hansen and Maryanne Mowen, Oklahoma State University). The solutions manual, available for download at www.thomsonedu.com/aise, contains the solutions for all end-of-chapter questions, exercises, problems, and cases. Solutions have been verified multiple times to ensure their accuracy and reliability.

Test Bank, (Prepared by Jane Stoneback, Central Connecticut State University). Revised for the eighth edition, the test bank, available for download at www.thomsonedu.com/aise, offers multiple-choice problems, short problems, and essay problems. Designed to make exam preparation as convenient as possible for the instructor, each test bank chapter contains enough questions and problems to permit the preparation of several exams without repetition of material. All questions are identified by level of difficulty, learning objective, and AACSB and CMA learning outcomes standards.

ExamView® Testing Software. This supplement, available for download at www.thomsonedu.com/aise, contains all of the questions in the printed test bank. This program is an easy-to-use test creation software compatible with Microsoft Windows. Instructors can add or edit questions, instructions, answers, and select questions (randomly or numerically) by previewing them on the screen. Instructors can also create and administer quizzes online, whether over the Internet, a local area network (LAN), or a wide area network (WAN).

Spreadsheet Templates. Spreadsheet templates using Microsoft Excel are available for downloading from www.thomsonedu.com/aise. These templates provide outlined formats of solutions for selected end-of-chapter exercises and problems. These exercises and problems are identified with a margin symbol. The templates allow students to develop spreadsheet and “what-if” analysis skills.

PowerPoint Slides (Prepared by Gail Wright, Bryant University). Selected transparencies of key concepts and exhibits from the text are available in PowerPoint presentation software at www.thomsonedu.com/aise.

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