

清华会计学系列英文版教材

# Financial Accounting

Fourth Edition

# 财务会计

(第4版)

Harrison • Horngren

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# 财 务 会 计

第 4 版

## Financial Accounting

【Fourth Edition】

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# 出 版 说 明

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  
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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

*For our wives,*

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*Nancy and Joan*

# 简 明 目 录

第1章 财务报表 .....	2
第2章 会计信息的处理 .....	50
第3章 应计制（权责发生制）会计与财务报表 .....	104
第4章 内部控制与现金管理 .....	168
第5章 应收账款与短期投资 .....	218
第6章 商品存货、销售成本与毛利 .....	258
第7章 固定资产、无形资产及相关费用 .....	310
第8章 流动负债与长期负债 .....	358
第9章 股东权益 .....	406
第10章 长期投资与跨国经营 .....	458
第11章 如何使用损益表与股东权益表 .....	498
第12章 现金流量表 .....	534
第13章 财务报表分析 .....	590
附录A 公司年报 .....	643
附录B 货币时间价值：终值与现值 .....	668
附录C 公认会计准则（GAAP）总结 .....	677
附录D 参考答案 .....	679
术语表 .....	686
索引	

# Contents

## Chapter 1

### The Financial Statements 2

- Managerial Decisions 4
- Investor Decisions 4

### Accounting—The Basis of Decision Making 4

- Decision Makers Use Accounting Information 5
- Financial Accounting and Management Accounting 6
- Ethical Considerations in Accounting and Business 6
- Types of Business Organizations 7

### Accounting Principles and Concepts 8

- The Entity Concept 9
- The Reliability (or Objectivity) Principle 9
- The Cost Principle 10
- The Going-Concern Concept 10
- The Stable-Monetary-Unit Concept 10

### The Accounting Equation 11

- Assets and Liabilities 11
- Owners' Equity 11

### The Financial Statements 13

- Income Statement (Statement of Earnings) 14
- Comprehensive Income 16
- Statement of Retained Earnings 16
- Balance Sheet 17

### Operating, Investing, and Financing Activities 20

- Overview of the Statement of Cash Flows 20

### Relationships among the Financial Statements 22

- **Summary Problem for Your Review** 24
- Appendix: Accounting's Role in Business 44

## Chapter 2

### Processing Accounting Information 50

### The Account 52

- Assets 52
- Liabilities 53
- Stockholders' (Owners') Equity 53

### Accounting for Business Transactions 54

- Business Transactions and the Financial Statements 58
- **Mid-Chapter Summary Problem for Your Review** 61

### Double-Entry Accounting 63

- The T-Account 63
- Increases and Decreases in the Accounts 64
- Additional Stockholders' Equity Accounts: Revenues and Expenses 66

### Recording Transactions in the Journal 68

- Copying Information (Posting) from the Journal to the Ledger 69
- The Flow of Accounting Data: Putting Theory into Practice 70
- Accounts after Posting 74

### The Trial Balance 74

- Correcting Accounting Errors 75
- Chart of Accounts 76
- The Normal Balance of an Account 77
- Four-Column Account Format 78

### Quick Decision Making 78

- **Summary Problem for Your Review** 80
- Appendix: Typical Charts of Accounts for Different Types of Businesses 102

## Chapter 3

### Accrual Accounting and the Financial Statements 104

### The Business Cycle 106

### Accrual-Basis Accounting Versus Cash-Basis Accounting 106

- Accrual Accounting and Cash Flows 107
- The Time-Period Concept 107
- The Revenue Principle 108
- The Matching Principle 109

### Updating the Accounts for the Financial Statements: The Adjustment Process 110

- Prepaid Expenses 113
- Depreciation of Plant Assets 115
- Accrued Revenues 119
- Unearned Revenues 120
- Summary of the Adjusting Process 121

### The Adjusted Trial Balance 122

### Preparing the Financial Statements from the Adjusted Trial Balance 124

- Relationships Among the Financial Statements 124
- **Mid-Chapter Summary Problem for Your Review** 126

### Ethical Issues in Accrual Accounting 130



<b>Closing the Books</b>	131
<b>Detailed Classification of Assets and Liabilities</b>	131
Analyzing the Financial Statements of Hawaiian Airlines, Inc.	133
<b>Different Formats for the Financial Statements</b>	137
Balance Sheet Formats	137
Income Statement Formats	137
<b>Financial Statement Analysis: Using Accounting Ratios</b>	138
Current Ratio	138
Debt Ratio	138
■ <b>Summary Problem for Your Review</b>	141
<b>Chapter 4</b>	
<b>Internal Control and Managing Cash</b>	168
<b>Internal Control</b>	170
Establishing an Effective System of Internal Control	170
The Limitations of Internal Control	175
<b>Using the Bank Account as a Control Device</b>	175
The Bank Reconciliation	176
How Managers and Owners Use the Bank Reconciliation	183
■ <b>Mid-Chapter Summary Problem for Your Review</b>	184
<b>The Operating Cycle of a Business</b>	185
<b>Managing Cash</b>	186
Speeding the Collection of Cash from Sales	186
<b>Internal Control over Cash Receipts</b>	187
<b>Internal Control over Cash Payments</b>	189
Controls over Payment by Check	189
Controlling Petty Cash	191
<b>Using a Budget to Manage Cash</b>	191
<b>Reporting Cash on the Balance Sheet</b>	193
<b>Ethics and Accounting</b>	194
Corporate and Professional Codes of Ethics	194
<b>Ethical Issues in Accounting</b>	194
Ethics and External Controls	195
■ <b>Summary Problem for Your Review</b>	197

## Chapter 5

<b>Receivables and Short-Term Investments</b>	218
---	-----

<b>Some Basic Terminology</b>	220
<b>Short-Term Investments (Marketable Securities)</b>	220
Held-to-Maturity Investments	221
Trading Investments	221
Reporting Short-Term Investments on the Balance Sheet and the Revenues, Gains, and Losses on the Income Statement	222

■ <b>Mid-Chapter Summary Problem for Your Review</b>	223
--	-----

<b>Accounts and Notes Receivable</b>	223
The Different Types of Receivables	223
Establishing Internal Control over the Collection of Receivables	224
All Receivables Run the Risk of Not Being Collected	225

### Accounting for Uncollectible Accounts (Bad Debts):

<b>The Allowance Method</b>	226
The Allowance Method	226
Methods of Estimating Uncollectibles	227
Combining Percent-of-Sales and Aging Methods	229
The Direct Write-Off Method	230

<b>Notes Receivable</b>	231
Accounting for Notes Receivable	232
Strategies for Speeding Up Cash Flow	233

### Using Accounting Information for Decision Making

Acid-Test (or Quick) Ratio	235
Days' Sales in Receivables	235

### Reporting Receivables and Short-Term Investments Transactions on the Statement of Cash Flows

■ <b>Summary Problem for Your Review</b>	238
--	-----

## Chapter 6

<b>Merchandise Inventory, Cost of Goods Sold, and Gross Profit</b>	258
--	-----

### Transition from Service Entities to

<b>Merchandisers</b>	260
What Goes into Inventory Cost	260

### The Basic Concept of Accounting for Inventory

Inventory	261
The Cost-of-Goods-Sold Model	262
How Managers Decide the Amount of Inventory to Purchase	263

<b>Inventory Costing Methods</b>	264
Income Effects of FIFO, LIFO, and Weighted-Average Cost	266

The Income Tax Advantage of LIFO	267
----------------------------------	-----

### GAAP and Practical Considerations: A Comparison of Inventory Methods

■ <b>Mid-Chapter Summary Problem for Your Review</b>	269
--	-----

### Accounting Principles and Their Relevance to Inventories

Consistency Principle	270
Disclosure Principle	271
Materiality Concept	271
Accounting Conservatism	271
Lower-of-Cost-or-Market Rule	272
<b>Effects of Inventory Errors</b>	273

<b>Ethical Issues in Inventory Accounting</b>	274
<b>Analyzing Financial Statements</b>	275
Gross Profit Percentage	275
Inventory Turnover	275
<b>Inventory Accounting Systems</b>	276
Perpetual Inventory System	277
<b>Internal Control over Inventory</b>	279
<b>Estimating Inventory</b>	280
Gross Profit (Gross Margin) Method	280
<b>Reporting Inventory Transactions on the Statement of Cash Flows</b>	281
<b>Detailed Income Statement</b>	282
■ <b>Summary Problem for Your Review</b>	284
Appendix A: Accounting for Inventory in the Periodic System	306
Appendix B: How Analysts Use the LIFO Reserve—Converting a LIFO Company's Income to the FIFO Basis	309

## Chapter 7

### Plant Assets, Intangible Assets, and Related Expenses 310

<b>Types of Assets</b>	312
<b>Measuring the Cost of a Plant Asset</b>	313
Land	313
Buildings	313
Machinery and Equipment	314
Land and Leasehold Improvements	314
Construction in Progress and Capital Leases	314
Capitalizing the Cost of Interest	315
Lump-Sum (or Basket) Purchases of Assets	315
<b>Capital Expenditures versus Revenue Expenditures</b>	316
<b>Measuring the Depreciation of Plant Assets</b>	317
The Causes of Depreciation	318
Measuring Depreciation	318
Depreciation Methods	319
Comparing the Depreciation Methods	322
■ <b>Mid-Chapter Summary Problem for Your Review</b>	324

<b>Depreciation and Income Taxes</b>	325
<b>Depreciation for Partial Years</b>	327
<b>Changing the Useful Life of a Depreciable Asset</b>	327
Using Fully Depreciated Assets	329
<b>Disposal of Plant Assets</b>	329
Selling a Plant Asset	329
Exchanging Plant Assets	331
<b>Accounting for Natural Resources and Depletion</b>	332
<b>Accounting for Intangible Assets and Amortization</b>	333
<b>Ethical Issues in Accounting for Plant Assets and Intangibles</b>	336

<b>Reporting Plant Asset Transactions on the Statement of Cash Flows</b>	337
--	-----

### ■ Summary Problems for Your Review 339

## Chapter 8

### Current and Long-Term Liabilities 358

<b>Current Liabilities of Known Amount</b>	360
Accounts Payable	360
Short-Term Notes Payable	360
Sales Tax Payable	361
Current Portion of Long-Term Debt	362
Accrued Expenses (Accrued Liabilities)	362
Payroll Liabilities	363
Unearned Revenues	363
<b>Current Liabilities That Must Be Estimated</b>	364
Estimated Warranty Payable	364
<b>Contingent Liabilities</b>	365
■ <b>Mid-Chapter Summary Problem for Your Review</b>	366

### Financing Operations with Long-Term Debt Bonds: An Introduction 367

Types of Bonds	368
Bond Prices	369
Present Value	369
Bond Interest Rates	370
<b>Issuing Bonds Payable to Borrow Money</b>	371
Issuing Bonds and Notes Payable between Interest Dates	372
Issuing Bonds Payable at a Discount	372
Effective-Interest Method of Debt Amortization	373
Issuing Bonds Payable at a Premium	376
Straight-Line Amortization of Bond Discount and Bond Premium	378
Early Retirement of Bonds Payable	379
Convertible Bonds and Notes	380

### Advantages of Financing Operations with Bonds versus Stock 381

<b>Lease Liabilities</b>	383
Operating Leases	383
Capital Leases	383

### Reporting Liabilities on the Balance Sheet 384

Reporting the Fair Market Value of Long-Term Debt	385
---	-----

### Pension and Postretirement Liabilities 386

### Reporting Financing Activities on the Statement of Cash Flows 386

### ■ Summary Problem for Your Review 387

## Chapter 9

### Stockholders' Equity 406

<b>Corporations: An Overview</b>	408
Characteristics of a Corporation	408
Organization of a Corporation	409

Stockholders' Rights	410
Stockholders' Equity: Paid-In Capital and Retained Earnings	411
<b>Classes of Stock</b>	412
Common and Preferred Stock	412
Par Value and No-Par Stock	413
<b>Issuing Stock</b>	413
Issuing Common Stock	414
Issuing Preferred Stock	417
<b>Ethical Considerations in Accounting for the Issuance of Stock</b>	418
■ <b>Mid-Chapter Summary Problems for Your Review</b>	419
<b>Treasury Stock</b>	420
Purchase of Treasury Stock	420
Sale of Treasury Stock	421
Treasury Stock Transactions: A Summary	422
<b>Retirement of Stock</b>	422
<b>Retained Earnings and Dividends</b>	423
Dividends and Dividend Dates	423
Dividends on Preferred and Common Stock	423
Dividends on Cumulative and Noncumulative Preferred Stock	425
<b>Stock Dividends</b>	426
Reasons for Stock Dividends	426
Recording Stock Dividends	426
<b>Stock Splits</b>	427
Similarities and Differences between Stock Dividends and Stock Splits	428
<b>Different Values of Stock</b>	429
Market Value	429
Redemption Value	429
Book Value	429
<b>Evaluating Operations: Rate of Return on Total Assets and Rate of Return on Common Stockholders' Equity</b>	431
Return on Assets	431
Return on Equity	432
<b>Reporting Stockholders' Equity Transactions on the Statement of Cash Flows</b>	433
<b>Variations in Reporting Stockholders' Equity</b>	434
■ <b>Summary Problem for Your Review</b>	435

## Chapter 10

### Long-Term Investments and International Operations 458

<b>Accounting for Long-Term Investments</b>	460
<b>Stock Investments: A Review</b>	460
Stock Prices	460
Investors, Investees, and Types of Investments	460
Stock Investments	461
<b>Accounting for Available-for-Sale Investments</b>	461

Reporting Available-for-Sale Investments at Current Market Value	462
Selling an Available-for-Sale Investment	464
<b>Accounting for Equity-Method Investments</b>	464
The Investor's Percentage of Investee Income	465
Receiving Dividends under the Equity Method	465
Summary of the Equity Method	466
<b>Accounting for Consolidated Subsidiaries</b>	466
Consolidated Balance Sheet	468
The Consolidation Worksheet	468
Goodwill and Minority Interest	469
Income of a Consolidated Entity	470
<b>Long-Term Investments in Bonds and Notes</b>	470
Accounting for Held-to-Maturity Investments—The Amortized Cost Method	470
Summary of Accounting Methods	472
■ <b>Mid-Chapter Summary Problems for Your Review</b>	472
<b>Accounting for International Operations</b>	474
<b>Economic Structures and Their Impact on International Accounting</b>	474
Foreign Currencies and Foreign-Currency Exchange Rates	475
Managing Cash in International Transactions	476
<b>Consolidation of Foreign Subsidiaries</b>	478
International Accounting Standards	479
<b>Using the Statement of Cash Flows to Interpret a Company's Investing Activities</b>	480
■ <b>Summary Problem for Your Review</b>	481

## Chapter 11

### Using the Income Statement and the Statement of Stockholders' Equity 498

<b>Quality of Earnings</b>	500
Continuing Operations	500
Discontinued Operations	504
Extraordinary Gains and Losses (Extraordinary Items)	504
Cumulative Effect of a Change in Accounting Principle	505
Earnings per Share of Common Stock	505
Reporting Comprehensive Income	507
Analyzing Both Accounting Income and Cash Flows to Gain an Overall Picture of a Company	508
<b>Accounting for Income Taxes by Corporations</b>	508
Prior-Period Adjustments	510
Restrictions on Retained Earnings	511
<b>Analyzing the Statement of Stockholders' Equity</b>	512
Explaining the Items Reported on a Statement of Stockholders' Equity	512
<b>Management Responsibility for the Financial Statements</b>	514

Auditor's Report on the Financial Statements 515

■ *Summary Problem for Your Review* 517

## Chapter 12

*The Statement of Cash Flows* 534

### The Statement of Cash Flows:

Basic Concepts 536

Overview of the Statement of Cash Flows 536

Cash and Cash Equivalents 537

### Operating, Investing, and Financing

Activities 537

Interest and Dividends 539

Format of the Statement of Cash Flows 539

### Preparing the Statement of Cash Flows:

The Direct Method 541

Cash Flows from Operating Activities 541

Cash Flows from Investing Activities 542

Cash Flows from Financing Activities 543

■ *Mid-Chapter Summary Problem for Your Review* 544

### Computing Individual Amounts for the Statement of Cash Flows 545

Computing the Cash Amounts of Operating Activities 546

Computing the Cash Amounts of Investing Activities 550

Computing the Cash Amounts of Financing Activities 552

### Noncash Investing and Financing

Activities 555

### Reconciling Net Income to Net Cash Flow from Operating Activities 555

### Preparing the Statement of Cash Flows:

The Indirect Method 556

Logic Behind the Indirect Method 556

Nike's Statement of Cash Flows for Operating Activities—An Application of the Indirect Method 560

### Using Cash-Flow Information in Investment and Credit Analysis 561

### Measuring Cash Adequacy—Free Cash Flow 562

■ *Summary Problem for Your Review* 563

## Chapter 13

*Financial Statement Analysis* 590

### Financial Statement Analysis 592

The Objectives of Financial Statement Analysis 593

Horizontal Analysis 593

Trend Percentages 595

Vertical Analysis 596

Common-Size Statements 598

### Benchmarking 598

Benchmarking Against the Industry Average 598

Benchmarking Against a Key Competitor 600

### Using the Statement of Cash Flows in

Decision Making 600

■ *Mid-Chapter Summary Problem for Your Review* 602

### Using Ratios to Make Business Decisions 603

Measuring a Company's Ability to Pay Current

Liabilities 604

Measuring a Company's Ability to Sell Inventory and Collect Receivables 609

Measuring a Company's Ability to Pay Long-Term Debt 611

Measuring a Company's Profitability 613

Analyzing a Company's Stock as an Investment 616

### Limitations of Financial Analysis: The Complexity of Business Decisions 617

### Economic Value Added—A New Measure of Performance 618

### Efficient Markets, Management Action, and Investor Decisions 619

■ *Summary Problem for Your Review* 620

## Appendix A

*Annual Report of Gap, Inc.* 643

## Appendix B

*Time Value of Money: Future Value and Present Value* 668

Future Value 668

Present Value 671

Capital Leases 675

Appendix Problems 676

## Appendix C

*Summary of Generally Accepted Accounting Principles (GAAP)* 677

## Appendix D

*Check Figures* 679

## Glossary 686

## Indexes 694

Company Index 694

Subject Index 699

# Thematic Examples

## DECISION GUIDELINES

CHAPTER	GUIDELINE	PAGE
1	How Stockholders and Creditors Use the Financial Statements	24
2	Analyzing and Recording Transactions	79
3	Using the Current Ratio	139
	Excel Application Problems	140
4	Ethical Judgments	196
5	Controlling, Managing, and Accounting for Receivables	225
6	Inventory Management	283
	Excel Application Problem	283
7	Plant Assets and Related Expenses	336
8	Financing with Debt or with Stock	382
	Excel Application Problem	382
9	Investing in Stock	432
	Excel Application Problem	433
10	Accounting Method to Use for Each Type of Long-Term Investment	472
11	Using the Income Statement and the Related Notes in Investment Analysis	517
12	Investors' and Creditors' Use of Cash-Flow and Related Information	562
13	Using Ratios in Financial Statement Analysis	605
	Excel Application Problem	619

## INTERNET EXERCISES—NEW

*(Each chapter now concludes with an Internet-related exercise.)*

CHAPTER	EXERCISE	PAGE
1	Analyzing financial statements: Harley-Davidson	43
2	Analyzing financial statements: Disney	101
3	Analyzing the balance sheet: Darden Restaurants	166
4	Analyzing internal control: Telemate.net	216
5	Analyzing investments: Microsoft	256
6	Analyzing inventory: Nike	305
7	Analyzing plant assets and intangibles: Wal-Mart	357
8	Analyzing liabilities: Boeing	405
9	Analyzing stockholders' equity: Motorola	456
10	Analyzing consolidated financial statements: Ford	497
11	Analyzing the statement of stockholders' equity: Sears	533
12	Analyzing the statement of cash flows: Coca-Cola	589
13	Analyzing financial ratios: Merck	642



# ETHICS

*(Ethical Issue exercises appear at the end of every chapter.)*

CHAPTER	EXERCISE	PAGE
1	Introduction to ethical considerations in accounting and business	42
2	Ethics in recording business transactions	99
3	Ethical issues in accrual accounting	164
4	Ethics and internal/external controls	215
5	Ethics and uncollectible receivables	254
6	Ethical issues in inventory accounting	304
7	Ethical issues in accounting for plant assets and intangibles	356
8	Ethical issues in reporting contingent liabilities	404
9	Ethical considerations in accounting for the issuance of stock	455
	Ethical implications of treasury stock transactions	455
10	Ethics and the equity method of accounting for investments	496
11	Ethics and the income statement	532
12	Ethics and the statement of cash flows	587
13	Ethics and the current ratio	641

# COMPUTERIZED ACCOUNTING SYSTEMS

CHAPTER	EXAMPLE	PAGE
1	The virtual office	48
2	Debits and credits in a computerized accounting system	64
	Using computers to record and journalize transactions immediately; computerized ledgers	70
	Computer preparation of trial balances	75
3	Use of computers to prepare monthly trial balances	113
	Computerized payroll modules for end-of-month adjustments	119
4	Automatic creation of permanent sales records in a computerized system and other computerized controls	173
	Electronic fund transfer	176
	Prevention of errors in account balances with computers	179
	Computers used to control cash receipts and disbursements	188,190
5	Using computers in the aging of accounts receivable	228
6	Use of computers in a perpetual inventory system	272
	Using computers to report inventory at LCM	277
7	Accounting for the the cost of buildings during construction with computers	314
	Using computerized systems to account for fixed assets and changes in accounting estimates	327
8	Accounting for current liabilities arising from many similar transactions; using computers to link the accounts payable	360
	Computerizing the payment of interest on notes payable	360
13	Using computers to calculate financial ratios and to compare companies' performance	604

# GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

ETHICS

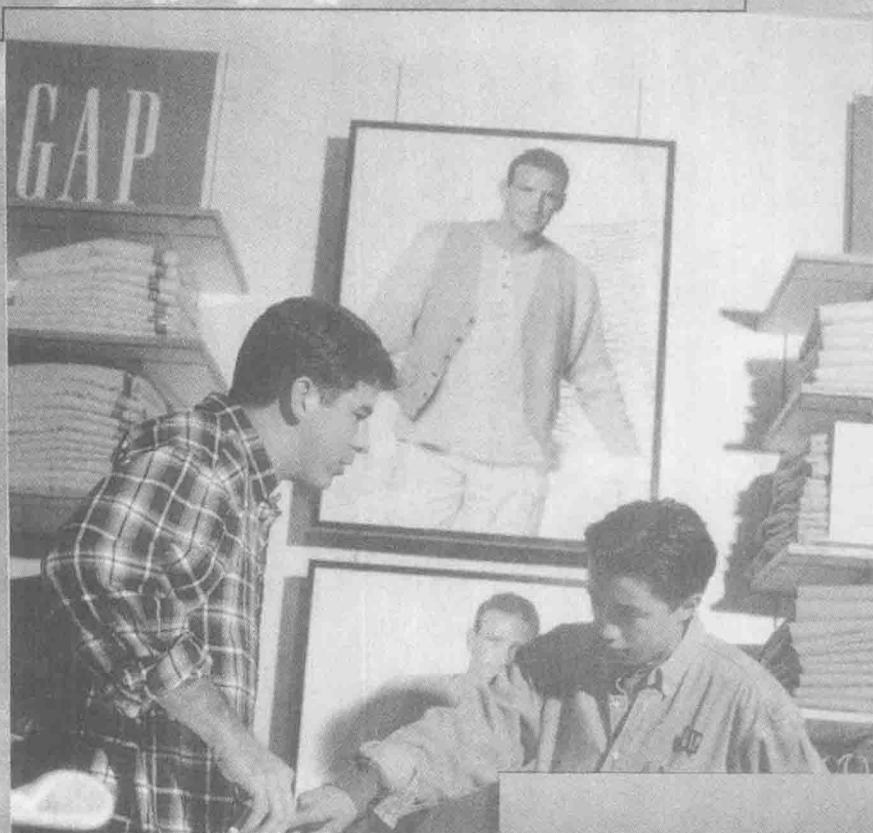
CHAPTER	EXAMPLE	PAGE
1	Introduction to generally accepted accounting principles: entity concept, reliability principle, cost principle, going-concern principle, stable-monetary unit concept	8
3	GAAP requirement that the accrual basis of accounting be used rather than the cash basis	107
	The time-period concept, revenue principle, and matching principle	107–110
4	GAAP rules regarding preparation of the statement of cash flows	193
6	Four inventory costing methods allowed by GAAP: specific unit cost, weighted-average cost, FIFO, and LIFO	264–266
	GAAP and practical considerations: a comparison of inventory methods	267–269
	GAAP's lower-of-cost-or-market rule	271
7	Accounting for plant assets and intangibles according to GAAP	312
	Matching an asset's expense against the revenue produced by that asset	322
	Rules regarding goodwill	335
	GAAP rules regarding the expensing of R&D costs	335
8	Accounting for contingent liabilities	365–366
	GAAP rules regarding use of the straight-line amortization	379
	Procedures for recording extraordinary gains and losses on the early retirement of debt	380
9	Recording small (0–20%) versus large (25%+) stock dividends	426–427
10	Bringing foreign subsidiaries' statements into conformity with American GAAP	478
	Comparison of GAAP in the United States with accounting principles in other countries	480
11	GAAP requirement that companies report the cumulative effect of a change in accounting principle	505
	Conformity to GAAP as explained in the statement of management responsibility	515
12	Accrual-basis accounting vs. cash-basis accounting	539–540
Appendix C	Summary of GAAP	677

# 1 The Financial Statements

## LEARNING OBJECTIVES

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

1. Understand accounting vocabulary and use it in decision making
2. Analyze business activity with accounting concepts and principles
3. Use the accounting equation to describe an organization's financial position
4. Evaluate a company's operating performance, financial position, and cash flows
5. Explain the relationships among the financial statements



The Gap, Inc.  
Anyone  
Anywhere  
Any time

assets

revenue

investment



# ***FINANCIAL ACCOUNTING***