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# 管理会计

(第十版)

GARRISON  
NOREEN \ 著



中国财政经济出版社

MANAGERIAL ACCOUNTING



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## 出版说明

中国经济经过 20 多年的改革开放,走上了快速发展的道路,呈现出蓬勃向上的生机与活力。“经济越发展,会计越重要”,经济的全球化推动了会计的国际化。作为国际通用商业语言的会计,其研究与教育也获得了前所未有的发展。而以培养高级人才为己任的中国高等教育,包括会计教育,也面临着如何更好地实现“教育要面向现代化、面向世界、面向未来”的问题。在新的世纪里,如何推进使用优秀外文原版教材,提高学生的外语和专业水平,增强学生的就业竞争能力,培养出大批适应新世纪经济发展所需要的高级专门人才,是目前高等教育的当务之急。教育部适时发出“关于开展经济学类、管理类专业及法学专业原版影印教材评选推荐工作的通知”,正是致力于在中国本土培养高学历、高素质、懂经营、会管理,能在世界经济舞台上为中国经济建设发挥骨干作用的人才,使我国的高等教育能够向世界一流水平靠拢,满足入世后中国对高级管理人才的需求。

为了贯彻落实教育部通知精神,推动中国会计教育的发展,中国财政经济出版社和中国会计学会凭借多年在会计教材出版方面所积累的丰富经验,积极开展会计类原版教材的引进工作,从当今国际上具有广泛影响、被国外著名商学院所采用并获得广泛好评的会计原版教材中,遴选出一套体系相对独立、完整,内容深浅适中,能够满足我国会计教育的需要,并适合未来发展方向精品教材。

根据工作的开展情况,我们邀请国内外会计界的专家学者参与教材推荐评选工作,并成立了会计类原版影印教材评选推荐委员会。在充分考虑到版权引进和兄弟出版社已出版影印教材使用情况的基础

上,确定了以下评选原则:

(1) 入选教材必须是目前国外著名大学正在使用的优秀英文教材,作者具有较高的学术地位和影响;

(2) 该教材既要反映会计学科的发展趋势,又要适合我国大学会计本科学生使用;

(3) 引进的教材尽可能配套,使其成为一个相对完整的体系,尽量避免引进的教材内容互相重复;

(4) 引进教材的价格要与学生的经济承受能力相适应;

(5) 对引进教材尽可能进行深度开发,以满足教师教学和学生学习的需要。

经过三次会议认真讨论,我们最终确定引进麦格劳—希尔教育出版公司和汤姆森学习出版集团所出版的《会计原理》、《中级会计》、《高级会计》、《成本会计》、《管理会计》、《财务管理》、《审计学》、《国际会计》、《财务会计》(非会计专业用)、《财务报告分析》10门教材。它们分别是:

Fundamental Accounting Principles, 16e Larson/Wild/Chiappette,  
McGraw-Hill,2001

Intermediate Accounting, 14e, Skousen/Stice, ITP, 2001

Advanced Accounting, 8e Fischer/Taylor, ITP, 2001

Cost Accounting: Traditions and Innovations, 5e, Barfield/Raiborn,  
ITP, 2001

Managerial Accounting, 10e, Garrison/Noreen, McGraw-Hill, 2001

Principles of Auditing and other Assurance Services, 13e,  
Boynton/Johnson, McGraw-Hill, 2001

Financial Management: Theory and Practice, 10e, Brigham/Ehrhardt,  
13e, Boynton/Johnson, McGraw-Hill, 2001

Financial Management: Theory and Practice, 10e, Brigham/Ehrhardt,

ITP, 2001

Financial Accounting, 10e, Meigs/Williams/Haka, McGraw-Hill, 2001

International Accounting: A user Perspective, Saudagaran, ITP, 2001

**Financial Reporting Analysis: Using Financial Accounting  
Information, 8e, Gibson, ITP, 2000**

我们所选的这套教材，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的最新版本，都称得上是该领域中的经典之作。期望这套影印教材的出版能对我国的会计教学和研究有所裨益。

我们的这项工作，得到了教育部高教司、财政部人事教育司、财政部会计司和中国注册会计师协会的大力支持，并得到了国内众多院校专家、教授的帮助和国外一些著名商学院教授的指导。他们不但参与了原版教材的推荐，并在教材的初评、复评与最终审定工作中付出了大量的心血。在此表示衷心的感谢。

我们真诚地期望会计学界的专家教授和广大读者对会计影印教材建设提出宝贵的意见和建议。

中国财政经济出版社

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# About the Authors



**Ray H. Garrison** is emeritus Professor of Accounting at Brigham Young University, Provo, Utah. He received his B.S. and M.S. degrees from Brigham Young University and his D.B.A. degree from Indiana University.

As a certified public accountant, Professor Garrison has been involved in management consulting work with both national and regional accounting firms. He has published articles in *The*

*Accounting Review*, *Management Accounting*, and other professional journals. Innovation in the classroom has earned Professor Garrison the Karl G. Maeser Distinguished Teaching Award from Brigham Young University.



**Eric W. Noreen** is a globe-trotting academic who has held appointments at institutions in the United States, Europe, and Asia. He is Professor Emeritus of Accounting at the University of Washington and was Visiting Price Waterhouse Professor of Management Information & Control at INSEAD, an international graduate school of business located in France.

He received his B.A. degree from the University of Washington and MBA and Ph.D. degrees from Stanford University. A certified management accountant, he was awarded a Certificate of Distinguished Performance by the Institute of Certified Management Accountants.

Professor Noreen has served as Associate Editor of *The Accounting Review* and the *Journal of Accounting and Economics*. He has published numerous articles in academic journals including: the *Journal of Accounting Research*; the *Accounting Review*; the *Journal of Accounting and Economics*; *Accounting Horizons*; *Accounting, Organizations and Society*; *Contemporary Accounting Research*; the *Journal of Management Accounting Research*; and the *Review of Accounting Studies*. He is a frequent presenter at workshops and conferences throughout the world.

Professor Noreen has taught management accounting at the undergraduate, master's, and doctoral levels and has won a number of awards from students for his teaching.

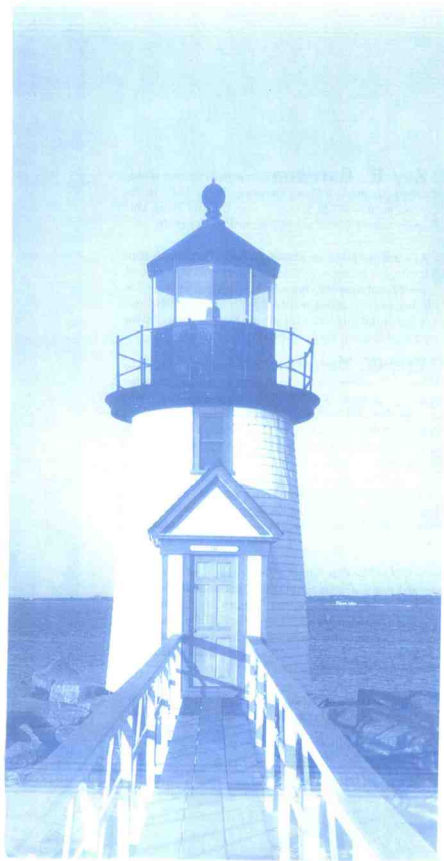
## Your guide through

### For centuries,

the lighthouse has acted as a beacon of guidance for mariners at sea. More than an aid to navigation, the lighthouse symbolizes safety, permanence, reliability, and the comforts of the familiar.

For this reason, we have chosen to decorate the tenth edition of our “flagship” accounting publication, **Managerial Accounting** by Garrison and Noreen, with an image that we feel encapsulates the greatest strengths of this market-leading text.

Garrison is your guide through the challenging waters of managerial accounting. It identifies the three functions managers must perform within their organizations—plan operations, control activities, and make decisions—and explains what accounting information is necessary for these functions, how to collect it, and how to interpret it. To achieve this, **Managerial Accounting 10/E** focuses, now as in the past, on three qualities:





# Garrison/Noreen:

**the challenging waters of managerial accounting.**

**Relevance.** Every effort is made to help students relate the concepts in this book to the decisions made by working managers. With insightful chapter openers, the popular Managerial Accounting in Action segments within the chapters, and stimulating end-of-chapter exercises, a student reading Garrison should never have to ask, "Why am I learning this?"

**Balance.** Garrison mixes its coverage to include a variety of business types, including not-for-profit, retail, service, and wholesale organizations as well as manufacturing. In the tenth edition, service company examples are highlighted with icons in the margins of the text.

**Clarity.** Generations of students have praised Garrison for the friendliness and readability of its writing, but that's just the beginning. Technical discussions have been simplified, material has been reordered, and the entire book has been carefully retuned to make teaching—and learning—from Garrison as easy as it can be. In addition, the supplements package is written by Garrison and Noreen, insuring that students and professors will work with clear, well-written supplements that employ consistent terminology.

The authors' steady focus on these three core elements has led to tremendous results. **Managerial Accounting** has been used by over 1.5 million students and is one of the few texts to win both the McGuffey and the Texty Awards from the Text and Academic Authors Association, which recognizes works for their excellence in areas of content, presentation, appeal, and teachability.

As seafarers looked to the lighthouse for direction along an unfamiliar shore, so too can Garrison act as a crucial compass for students seeking to master this challenging course area. It is a responsibility that has consistently brought out the best in the Garrison team and will continue to do so for many years to come.

# What makes Garrison such a powerful learning tool?

**Managerial Accounting** is full of pedagogy designed to make studying productive and hassle-free. On the following pages, you will see the kind of engaging, helpful pedagogical features that make Garrison a favorite among both teachers and students.

## Service

Owing to the growing number of service-based companies in business today, the tenth edition uses a helpful icon to distinguish service-related examples in the text.

## Activity-Based Costing

The chapter on activity-based costing has been completely rewritten, allowing for greater accessibility. The more complex material has been moved to an appendix, where it may be included at the instructor's discretion.

## Author-Written Supplements

Unlike other managerial accounting texts, Garrison and Noreen write all of the text's major supplements, ensuring a perfect fit between text and supplement. For more information on *Managerial Accounting's* supplements package, see pages xx and xxi.

## Chapter Two

### Cost Terms, Concepts, and Classifications

Learning Objectives (LOs) are provided for each chapter.

- 1. Identify the various cost categories and their classification.
- 2. Distinguish between variable and fixed costs.
- 3. Explain the difference between direct and indirect costs.
- 4. Define and explain the terms prime costs and conversion costs.
- 5. Explain the difference between variable and fixed costs.
- 6. Explain the difference between variable and fixed costs.

Service-based companies (SBC) are those that provide services to customers. Examples include hospitals, universities, and government agencies.

**The Trend Toward Fixed Costs** The trend toward fixed costs is a result of the increasing use of capital-intensive equipment. This trend is particularly evident in the manufacturing industry, where the use of automated machinery has led to a significant increase in fixed costs. As a result, the proportion of fixed costs to total costs has increased over time. This trend has important implications for cost accounting and management, as it affects the way costs are classified and analyzed.

**Is Labor a Variable or a Fixed Cost?** The answer to this question depends on the context. In the short run, labor is typically considered a variable cost because it can be adjusted in response to changes in production. However, in the long run, labor can become a fixed cost if it is committed to a specific level of production for a long period of time.

## Dissecting the Value Chain

**"In Business"**

These helpful boxed features offer a glimpse into how real companies use the managerial accounting concepts discussed within the chapter. Every chapter contains from two to nine of these current examples.

**Opening Vignette****"Managerial Accounting in Action"**

These highly praised vignettes depict cross-functional teams working together in real-life settings, working with the products and services that students recognize from their own lives. Students are shown step-by-step how accounting concepts are implemented in organizations and how these concepts are applied to solve everyday business problems. First, "The Issue" is introduced through a dialogue. The student then walks through the implementation process. Finally "The Wrap-Up" summarizes the big picture.

**Managerial Accounting** has earned a reputation for the best end-of-chapter review and discussion material of any text on the market. Our problem and case material continues to conform to AEC and AACSB recommendations and makes a great starting point for class discussions and group projects. Other helpful features include:

*Writing assignments encourage your students to practice critical thinking.*

	June 1	June 30
Raw materials	\$17,000	\$12,000
Work in process	70,000	85,000
Finished goods	30,000	90,000

Some 75% of the insurance and 90% of the utilities cost apply to factory operations; the remaining amounts apply to selling and administrative activities.

The president has asked you to check over the above financial statements and make a recommendation as to whether the company should continue its operations.

**STUDENT EXERCISE 3-31 Internet Exercise**  
As you know, the World Wide Web is a medium that is constantly evolving. Sites change without notice. To enable periodic updates of site addresses, this problem is in the textbook website: [www.pearsoned.com/textbook/978](http://www.pearsoned.com/textbook/978). After accessing the site, go to the Center and adjust this chapter. Select and complete the Internet Exercise.

Chapter 1. Cost Accounting: Managerial and Cost

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Exhibit 16-1 The Lotus Expense Program Worksheet for Exercise 16-1

	A	B	C	D	E
1	Project	Amount	Rate		
2	Travel	100.00	1.00		
3	Meals	150.00	1.50		
4	Transportation	200.00	2.00		
5	Hotel	300.00	3.00		
6	Gas	400.00	4.00		
7	Phone	500.00	5.00		
8	Postage	600.00	6.00		
9	Supplies	700.00	7.00		
10	Travel	800.00	8.00		
11	Meals	900.00	9.00		
12	Transportation	1000.00	10.00		
13	Hotel	1100.00	11.00		
14	Gas	1200.00	12.00		
15	Phone	1300.00	13.00		
16	Postage	1400.00	14.00		
17	Supplies	1500.00	15.00		
18	Travel	1600.00	16.00		
19	Meals	1700.00	17.00		
20	Transportation	1800.00	18.00		
21	Hotel	1900.00	19.00		
22	Gas	2000.00	20.00		
23	Phone	2100.00	21.00		
24	Postage	2200.00	22.00		
25	Supplies	2300.00	23.00		
26	Travel	2400.00	24.00		
27	Meals	2500.00	25.00		
28	Transportation	2600.00	26.00		
29	Hotel	2700.00	27.00		
30	Gas	2800.00	28.00		
31	Phone	2900.00	29.00		
32	Postage	3000.00	30.00		
33	Supplies	3100.00	31.00		
34	Travel	3200.00	32.00		
35	Meals	3300.00	33.00		
36	Transportation	3400.00	34.00		
37	Hotel	3500.00	35.00		
38	Gas	3600.00	36.00		
39	Phone	3700.00	37.00		
40	Postage	3800.00	38.00		
41	Supplies	3900.00	39.00		
42	Travel	4000.00	40.00		
43	Meals	4100.00	41.00		
44	Transportation	4200.00	42.00		
45	Hotel	4300.00	43.00		
46	Gas	4400.00	44.00		
47	Phone	4500.00	45.00		
48	Postage	4600.00	46.00		
49	Supplies	4700.00	47.00		
50	Travel	4800.00	48.00		
51	Meals	4900.00	49.00		
52	Transportation	5000.00	50.00		
53	Hotel	5100.00	51.00		
54	Gas	5200.00	52.00		
55	Phone	5300.00	53.00		
56	Postage	5400.00	54.00		
57	Supplies	5500.00	55.00		
58	Travel	5600.00	56.00		
59	Meals	5700.00	57.00		
60	Transportation	5800.00	58.00		
61	Hotel	5900.00	59.00		
62	Gas	6000.00	60.00		
63	Phone	6100.00	61.00		
64	Postage	6200.00	62.00		
65	Supplies	6300.00	63.00		
66	Travel	6400.00	64.00		
67	Meals	6500.00	65.00		
68	Transportation	6600.00	66.00		
69	Hotel	6700.00	67.00		
70	Gas	6800.00	68.00		
71	Phone	6900.00	69.00		
72	Postage	7000.00	70.00		
73	Supplies	7100.00	71.00		
74	Travel	7200.00	72.00		
75	Meals	7300.00	73.00		
76	Transportation	7400.00	74.00		
77	Hotel	7500.00	75.00		
78	Gas	7600.00	76.00		
79	Phone	7700.00	77.00		
80	Postage	7800.00	78.00		
81	Supplies	7900.00	79.00		
82	Travel	8000.00	80.00		
83	Meals	8100.00	81.00		
84	Transportation	8200.00	82.00		
85	Hotel	8300.00	83.00		
86	Gas	8400.00	84.00		
87	Phone	8500.00	85.00		
88	Postage	8600.00	86.00		
89	Supplies	8700.00	87.00		
90	Travel	8800.00	88.00		
91	Meals	8900.00	89.00		
92	Transportation	9000.00	90.00		
93	Hotel	9100.00	91.00		
94	Gas	9200.00	92.00		
95	Phone	9300.00	93.00		
96	Postage	9400.00	94.00		
97	Supplies	9500.00	95.00		
98	Travel	9600.00	96.00		
99	Meals	9700.00	97.00		
100	Transportation	9800.00	98.00		
101	Hotel	9900.00	99.00		
102	Gas	10000.00	100.00		
103	Phone	10100.00	101.00		
104	Postage	10200.00	102.00		
105	Supplies	10300.00	103.00		
106	Travel	10400.00	104.00		
107	Meals	10500.00	105.00		
108	Transportation	10600.00	106.00		
109	Hotel	10700.00	107.00		
110	Gas	10800.00	108.00		
111	Phone	10900.00	109.00		
112	Postage	11000.00	110.00		
113	Supplies	11100.00	111.00		
114	Travel	11200.00	112.00		
115	Meals	11300.00	113.00		
116	Transportation	11400.00	114.00		
117	Hotel	11500.00	115.00		
118	Gas	11600.00	116.00		
119	Phone	11700.00	117.00		
120	Postage	11800.00	118.00		
121	Supplies	11900.00	119.00		
122	Travel	12000.00	120.00		
123	Meals	12100.00	121.00		
124	Transportation	12200.00	122.00		
125	Hotel	12300.00	123.00		
126	Gas	12400.00	124.00		
127	Phone	12500.00	125.00		
128	Postage	12600.00	126.00		
129	Supplies	12700.00	127.00		
130	Travel	12800.00	128.00		
131	Meals	12900.00	129.00		
132	Transportation	13000.00	130.00		
133	Hotel	13100.00	131.00		
134	Gas	13200.00	132.00		
135	Phone	13300.00	133.00		
136	Postage	13400.00	134.00		
137	Supplies	13500.00	135.00		
138	Travel	13600.00	136.00		
139	Meals	13700.00	137.00		
140	Transportation	13800.00	138.00		
141	Hotel	13900.00	139.00		
142	Gas	14000.00	140.00		
143	Phone	14100.00	141.00		
144	Postage	14200.00	142.00		
145	Supplies	14300.00	143.00		
146	Travel	14400.00	144.00		
147	Meals	14500.00	145.00		
148	Transportation	14600.00	146.00		
149	Hotel	14700.00	147.00		
150	Gas	14800.00	148.00		
151	Phone	14900.00	149.00		
152	Postage	15000.00	150.00		
153	Supplies	15100.00	151.00		
154	Travel	15200.00	152.00		
155	Meals	15300.00	153.00		
156	Transportation	15400.00	154.00		
157	Hotel	15500.00	155.00		
158	Gas	15600.00	156.00		
159	Phone	15700.00	157.00		
160	Postage	15800.00	158.00		
161	Supplies	15900.00	159.00		
162	Travel	16000.00	160.00		
163	Meals	16100.00	161.00		
164	Transportation	16200.00	162.00		
165	Hotel	16300.00	163.00		
166	Gas	16400.00	164.00		
167	Phone	16500.00	165.00		
168	Postage	16600.00	166.00		
169	Supplies	16700.00	167.00		
170	Travel	16800.00	168.00		
171	Meals	16900.00	169.00		
172	Transportation	17000.00	170.00		
173	Hotel	17100.00	171.00		
174	Gas	17200.00	172.00		
175	Phone	17300.00	173.00		
176	Postage	17400.00	174.00		
177	Supplies	17500.00	175.00		
178	Travel	17600.00	176.00		
179	Meals	17700.00	177.00		
180	Transportation	17800.00	178.00		
181	Hotel	17900.00	179.00		
182	Gas	18000.00	180.00		
183	Phone	18100.00	181.00		
184	Postage	18200.00	182.00		
185	Supplies	18300.00	183.00		
186	Travel	18400.00	184.00		
187	Meals	18500.00	185.00		
188	Transportation	18600.00	186.00		
189	Hotel	18700.00	187.00		
190	Gas	18800.00	188.00		
191	Phone	18900.00	189.00		
192	Postage	19000.00	190.00		
193	Supplies	19100.00	191.00		
194	Travel	19200.00	192.00		
195	Meals	19300.00	193.00		
196	Transportation	19400.00	194.00		
197	Hotel	19500.00	195.00		
198	Gas	19600.00	196.00		
199	Phone	19700.00	197.00		
200	Postage	19800.00	198.00		
201	Supplies	19900.00	199.00		
202	Travel	20000.00	200.00		
203	Meals	20100.00	201.00		
204	Transportation	20200.00	202.00		
205	Hotel	20300.00	203.00		
206	Gas	20400.00	204.00		
207	Phone	20500.00	205.00		
208	Postage	20600.00	206.00		
209	Supplies	20			

# What's new about the Tenth Edition?

## Chapter 1

The discussion of JIT, TQM, and Process Reengineering has been condensed.

The chapter has been reorganized by bringing forward the section that discusses organizational structure and the work of the management accountant.

The role of the CFO is discussed.

Links between e-commerce and subsequent chapters are discussed.

## Chapter 2

The illustration of inventory flows in Exhibit 2-3 has been improved.

The alternative approach to computation of cost of goods sold has been eliminated.

New material dealing with ethical issues in the determination of product and period costs has been added.

Cost of quality material has been moved from an appendix at the back of the book to an appendix to Chapter 2.

## Chapter 3

The section on use of information technology has been updated to cover new web-based technologies.

## Chapter 4

Changes have been made in the format of the production report to improve its readability.

Rounding has been eliminated as an issue in all examples and end-of-chapter materials by ensuring that all computations carried out to the nearest whole cent yield exact answers.

## Chapter 5

Scattergraph plots now precede the high-low method.

We now refer to the method for estimating fixed and variable costs based on the visual fit to the scattergraph plot as **the quick-and-dirty method**. The emphasis in the scattergraph section of the text is now on diagnosis of cost behavior patterns rather than as a way to estimate fixed and variable costs.

The term **regression line** is now reserved for the line that is computed by least-squares regression.

Hand calculation of the least-squares regression estimates has been eliminated. In the appendix we show how Excel or another spreadsheet application can be used to estimate slope, intercept, and the  $R^2$  of the regression.

## Chapter 6

The CVP graph is introduced before break-even analysis to provide a more intuitive basis for the mathematics.

## Chapter 7

New "In Business" boxes have been added.

## Chapter 8

The "Manufacturing Costs and Activity-Based Costing" section has been extensively rewritten.

The "Steps for Implementing Activity-Based Costing" have been more clearly highlighted.

"Step 4: Calculate Activity Rates" has been extensively rewritten.

The "Targeting Process Improvements" section has been moved later in the chapter, after the "Comparison of Traditional and ABC Product Costs" section.

A new section on "The Limitations of Activity-Based Costing" has been added.

Technically complex material has been moved to a new appendix entitled "ABC Action Analysis." This appendix covers "Activity Rates—Action Analysis Report," "Assignment of Overhead Costs to Products—Action Analysis Report," "Ease of Adjustment Codes," and "The Action Analysis View of the ABC Data."

## Chapter 9

The Appendix covering Economic Order Quantity and the Reorder Point has been eliminated.

The mechanics of how to construct the various schedules in the master budget are more thoroughly explained in the text.

## Chapter 10

A new exhibit, Exhibit 10-1, provides an overview of the variance reporting process.

## Chapter 11

New "In Business" boxes have been added.

## Chapter 12

Material on mandated segment reports has been added.

## Chapter 13

A new, easy-to-understand example has been added illustrating the identification of relevant and irrelevant costs.

Material dealing with the reconciliation of the total and differential approaches has been added.

The section dealing with equipment replacement decisions has been eliminated. This subject is covered in the capital budgeting chapter.

The section on joint costs has been completely rewritten and features a new, appealing example.

## Chapter 14

The material on income taxes that was in Chapter 15 has been simplified by eliminating MACRS depreciation and has been condensed and moved to Appendix 14D.

The section on automated equipment has been generalized and rewritten as a section on evaluating projects with uncertain future cash flows.

The section on interpolation in internal rate of return calculations has been eliminated.

Problem materials now ask for the internal rate of return to the nearest whole percent.

The present value tables have been expanded to include all rates of return between 5% and 25%.

Many new "In Business" examples have been added.

## Chapter 15 (formerly Chapter 16)

New "In Business" boxes have been added.

## Chapter 16 (formerly Chapter 17)

New "In Business" boxes have been added.

## Chapter 17 (formerly Chapter 18)

New "In Business" boxes have been added.

## Pricing Appendix

New "In Business" boxes have been added.

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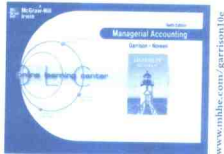
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