

高等学校金融类英文版教材

# Survey of Accounting 2e

Carl S. Warren

# 会计学

叶陈刚(对外经济贸易大学) 改编  
陈毓圭(中国注册会计师协会) 审校

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Carl S. Warren

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## 出版前言

自教育部在《关于加强高等学校本科教学工作 提高教学质量的若干意见》【教高(2001)4号】中提出双语教学的要求后,各地高校相继开设了一系列双语教学课程。这对提高学生的学科和外文水平,开阔国际视野,培养创新型人才起到了重要的作用;一大批教师也逐渐熟悉了外文授课,自身的教学水平和能力得到较大提高,具备国际学术思维的中青年教师脱颖而出。同时,经过近几年的双语教学实践,国外原版教材量大、逻辑不够清晰、疏离中国现实等问题也影响了双语教学的效果。因此,对外版教材进行本土化的精简改编,使之更加适合我国的双语教学已提上教材建设日程。

为了满足高等学校经济管理类双语课程本土化教学的需要,在教育部高等教育局的指导和帮助下,高等教育出版社同Thomson Learning等国外著名出版公司通力合作,在国内首次推出了金融、会计、经济学等专业的英文原版改编教材。本套教材的遴选、改编和出版严格遵循了以下几个原则:

1. 择优选取权威的新版本。在各专业选书论证会上,我们要求入选改编的教材不仅是在国际上多次再版的经典之作的最新版本,而且是近年来已在国内被试用的优秀教材。

2. 改编后的教材力求内容规范简明,逻辑更加清晰,语言原汁原味,适合中国的双语教学。选择的改编人既熟悉原版教材内容又具有本书或本门课程双语教学的经验;在改编过程中,高等教育出版社组织了知名专家学者召开了数次改编和审稿会议,改编稿征求了众多教师的意见。

3. 改编后的教材配有较丰富的辅助教学支持资源,教师可在网上免费获取。同时,改编后的教材厚度适中,定价标准较低。

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。

此次英文改编教材的出版,得到了很多专家学者的支持和帮助,在此深表谢意!我们期待这批英文改编教材的出版能对我国经济管理类专业的教学能有所帮助,欢迎广大读者给我们提出宝贵的意见和建议。

高等教育出版社

2005年1月

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# 关于本书

## 内容简介

本书是为那些没有会计知识背景的读者学习会计学而编著的，全书概括论述了财务会计和管理会计中的一些基础知识和基本理论问题，前10章主要阐述的是关于财务会计方面的论题；后5章主要阐述的是关于管理会计方面的内容。全书的重点在于强调经理人、投资者或其他的公司股东应该如何使用公司财务报告，以便做出正确有效的经营决策。书中各章均安排了一些大公司的案例和“企业战略”模块，以作为论述的基础与起点，以便读者融会贯通，运用最新的会计理论来更好地指导丰富多彩的商务实践。

本书可供金融、市场营销等非会计学专业本科生和MBA学生用做会计学教材。同时适合于那些从事贸易、金融、营销等领域的人士学习会计学使用。

## 作者简介

Carl S. Warren 美国乔治亚大学会计学客座教授，曾执教于衣阿华州立大学、密歇根州立大学和芝加哥大学。他在密歇根州立大学获得博士学位。Warren教授执教25余年，讲授过会计学专业各种类型的课程，近期讲授会计学原理和审计等课程。

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陈毓圭，会计学博士，会计学教授，财政部财政科学研究所博士生导师，现任中国注册会计师协会秘书长，兼任中国中青年财务成本研究会会长。

## 教学支持资源（见本书教学支持说明页）

1. Instructor's Manual
2. PowerPoint
3. Spreadsheet Template Solutions
4. Solutions Manual
5. Transparency Masters

## 导 读

《会计学》是适合大学初年级学生学习的一本会计学入门教程。其编著者是美国乔治亚大学会计学荣誉教授卡尔 S. 瓦纳博士。《会计学》概括论述了财务会计和管理会计中的一些基础知识和基本理论问题,但没有包括那些可以忽略的较难理解的会计论题,《会计学》是卡尔 S. 瓦纳博士为那些以前没有会计知识背景的学习者而编著的,全书的内容重点在于强调经理人、投资者或其他的公司股东应该如何使用公司财务报告,以便做出正确有效的经营决策。

《会计学》全书共计有15章内容,前10章(即第1—10章)主要阐述的是关于财务会计方面的论题;后5章(即第11—15章)主要阐述的是关于管理会计方面的内容。为帮助中国学生(指非会计专业大学本科生)能够更好的认识、理解和掌握《会计学》的理论结构与方法等方面的知识,我们特对该书的内容框架进行以下概括:

1. 第1章介绍的是“企业中会计的角色(作用)”。这是本书的基础性章节,是理解本书以后各章的会计学基础与前提。对这一章内容学习者应该注意把握:(1)企业业务活动内容、企业组织形式、企业战略、企业价值链和公司股东等基础性背景知识;(2)企业融资、投资和资本经营等基本财务活动的内容与特点;(3)在以后各章节中将会经常使用到的最基础性的会计概念。

2. 第2章与第3章分别介绍的是“收付实现制”和“权责发生制”。这是因为收付实现制比权责发生制在原理上更简单些,此外,学生更容易理解它们在日常生活中经常用到的现金实收和实付的会计知识。这两章内容是学习财务会计学理论的基础性知识。学习者应该注意重点把握:(1)各种会计概念和基本会计理论、记录经济业务的一系列规则、会计等式、控制与调整账户或程序;(2)认识和掌握会计制度规定与财务会计实务操作方法;(3)运用章节后的练习来理解和巩固财务报表内容与编制方法。

3. 第4章“商品流通企业会计”,主要是通过比较制造业与商品流通企业关于财务报表方面的差异,来强调制造业和商品流通企业在会计实务方法上(如现金流量表内容与编制)之间的区别。

4. 第5章至第10章的内容分别是:“内部控制和现金”、“应收账款和存货”、“固定资产和无形资产”、“负债和股东权益”、“财务报表分析”和“制造企业会计”。这一部分主要是论述财务会计学的基本理论与方法。其中:

(1) 第5章与第6章介绍的是流动资产的确认、计量与披露,在这两章中学习者应该注意把握企业内部控制的作用、特征和程序;企业现金收支的控制和会计处理;应收账款的确认和坏账计提两种处理方法;企业存货的增加与减少的会计处理和发出存货不同计价方法的优缺点和适用条件。

(2) 第7章论述的是非流动资产,即固定资产与无形资产的确认、计量与披露,应重点注意把握不同情况下获取固定资产时会计账面价值的确认以及不同的计提固定资产折旧的方法,还有无形资产摊销的会计处理。

(3) 第8章介绍的是会计等式的两个要素：负债和股东权益的确认、计量和报告，学习者应该注意负债的界定、种类以及流动负债、应付票据、所得税、或有负债、应付工作和企业发行债券的账务处理。

(4) 第9章是对财务会计的最终目标（即为使用者提供准确有效的会计信息）而对财务报表的内容进行分析与说明，而第10章则是介绍制造企业生产经营特点和会计处理程序。对于这两章内容，学习者应该注意把握章节内的会计报告的特征、各类会计信息披露的会计处理方法。

5. 第11章至第15章的内容分别是“成本性态和本量利分析”、“差异分析和产品定价”、“预算和标准成本系统”、“企业分部的经营业绩评价”、“资本投资分析”。这几章主要论述的是反映企业未来财务目标与决策信息及管理信息系统等方面的知识。学习者在学习这几章时应注意把握：成本性态的划分、成本产量和利润之间的关系、实际成本与标准成本之间差异分析、不同产品的定价方法、预算指标与标准指标之间的差异分析、分部的经营活动业绩的指标与评价以及企业资本投资分析方法等概念与理论；总之，应注意从提高企业内部管理质量与水平的角度去认识与掌握现代管理会计的基本理论与方法。

6. 在本书各章理论部分阐述之后均安排有针对性的思考题和练习题，目的是方便更好地帮助初学者认识、理解和掌握比较抽象的会计理论与方法。

7. 本书各章中均安排了一些大公司的案例和“企业战略”模块，以作为论述的基础与起点，在学习中学习者应注意将各章理论与实际商务案例相结合，以便能够在今后的学习、工作中融会贯通，最终能够运用最新的会计理论来更好地指导丰富多彩的商务实践。

审校及改编者

2004年10月

## 郑 重 声 明

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# Chapter 1

## 1

### LEARNING OBJECTIVES

#### OBJECTIVE 1

*Describe the types and forms of businesses, business strategies, value chains, and stakeholders.*

#### OBJECTIVE 2

*Describe the three business activities of financing, investing, and operating.*

#### OBJECTIVE 3

*Define accounting, and explain its role in business.*

#### OBJECTIVE 4

*Describe and illustrate the basic financial statements and how they interrelate.*

#### OBJECTIVE 5

*Describe eight basic accounting concepts underlying financial reporting.*

#### OBJECTIVE 6

*Describe and illustrate the use of horizontal analysis to analyze and evaluate a company's performance.*





# The Role of Accounting in Business

Every day, you interact with businesses. You buy a **Hershey's** candy bar, eat lunch at **McDonald's** or **Burger King**, order a cup of coffee from **Starbucks** or **Seattle Coffee**, or fill up your car with gas at an **ExxonMobil** or **BP** gas station. How do these businesses influence you to buy their products? What are their underlying business strategies?

As we begin our study of accounting in this chapter, we first discuss the nature, types, activities, and strategies of businesses such as these. In doing so, we describe business stakeholders and the way businesses add value for their customers (you). We conclude the chapter by discussing the role of accounting in business, including financial statements, basic accounting concepts, and how you can use financial statements to evaluate a business' performance.



# The Nature of Business

## OBJECTIVE 1

Describe the types and forms of businesses, business strategies, value chains, and stakeholders.

You are familiar with many large companies, such as **General Motors, Barnes & Noble**, and **AT&T**. You are also familiar with many local businesses, such as gas stations, grocery stores, and restaurants. You may work for one of these businesses. What do they have in common that identifies them as businesses?

In general, a **business** is an organization in which basic resources (inputs), such as materials and labor, are assembled and processed to provide goods or services (outputs) to customers.<sup>1</sup> Businesses come in all sizes, from a local coffee house to General Motors, which sells several billion dollars' worth of cars and trucks each year. The customers of a business are individuals or other businesses that purchase goods or services in exchange for money or other items of value. In contrast, a church is not a business because those who receive its services are not obligated to pay for them.

The objective of most businesses is to maximize profits. *Profit* is the difference between the amounts received from customers for goods or services provided and the amounts paid for the inputs used to provide the goods or services. Some businesses operate with an objective other than to maximize profits. The objective of such not-for-profit businesses is to provide some benefit to society, such as medical research or conservation of natural resources. In other cases, governmental units such as cities operate water works or sewage treatment plants on a not-for-profit basis. Our focus in this text will be on businesses operated to earn a profit. However, many of the concepts and principles also apply to not-for-profit businesses.

## Types of Businesses

Three different types of businesses are operated for profit: manufacturing, merchandising, and service businesses. Each type of business has unique characteristics.

**Manufacturing** businesses change basic inputs into products that are sold to individual customers. Examples of manufacturing businesses and some of their products follow:

Manufacturing Business	Product
General Motors	Automobiles, trucks, vans
General Mills	Breakfast cereals
Boeing	Jet aircraft
Nike	Athletic shoes
Coca-Cola	Beverages
Sony	Stereos, televisions, radios

**Merchandising** businesses also sell products to customers. However, they do not make the products but purchase them from other businesses (such as manufacturers). In this sense, merchandisers bring products and customers together. Examples of merchandising businesses and some of the products they sell are shown here:

Merchandising Business	Product
Wal-Mart	General merchandise
Toys "R" Us	Toys
Barnes & Noble	Books
Best Buy	Consumer electronics
Amazon.com	Books

<sup>1</sup>A glossary of terms appears at the end of each chapter in the text.