

清华会计学系列英文版教材

# Essentials of Accounting

Seventh Edition

# 会计学基础

(第7版)

Robert N. Anthony  
Leslie K. Pearlman

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第7版

## Essentials of Accounting

【Seventh Edition】

Robert N. Anthony  
*Harvard Business School*

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*Harvard Kennedy School of Government*



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# 出版说明

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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

2001.8

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营学院。”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

的核心课程,而且渗透到各门专业课程的学习当中。

课堂讲授之外,课前课后的大量英文原版著作、案例的阅读对于提高学生的英文水平也是非常关键的。这不仅是积累相当的专业词汇的重要手段,而且是对学习者思维方式的有效训练。

我们知道,就阅读而言,学习和借鉴国外先进的管理经验和掌握经济理论动态,或是阅读翻译作品,或是阅读原著。前者属于间接阅读,后者属于直接阅读。直接阅读取决于读者的外文阅读能力,有较高外语水平的读者当然喜欢直接阅读原著,这样不仅可以避免因译者的疏忽或水平所限而造成的纰漏,同时也可以尽享原作者思想的真实表达。而对于那些有一定外语基础,但又不能完全独立阅读国外原著的读者来说,外文的阅读能力是需要加强培养和训练的,尤其是专业外语的阅读能力更是如此。如果一个人永远不接触专业外版图书,他在获得国外学术信息方面就永远会比别人差半年甚至一年的时间,他就会在无形中减弱自己的竞争能力。因此,我们认为,有一定外语基础的读者,都应该尝试一下阅读外文原版,只要努力并坚持,就一定能过了这道关,到那时就能体验到直接阅读的妙处了。

在掌握大量术语的同时,我们更看重读者在阅读英文原版著作时对于西方管理者或研究者的思维方式的学习和体会。我认为,原汁原味的世界级大师富有特色的表达方式背后,反映了思维习惯,反映了思想精髓,反映了文化特征,也反映了战略偏好。知己知彼,对于跨文化的管理思想、方法的学习,一定要熟悉这些思想、方法所孕育、成长的文化土壤,这样,有朝一日才能真正“具备国际战略头脑”。

以往,普通读者购买和阅读英文原版还有一个书价的障碍。一本外版书少则几十美元,多则上百美元,一般读者只能望书兴叹。随着全球经济合作步伐的加快,目前在出版行业有了一种新的合作出版的方式,即外文影印版,其价格几乎与国内同类图书持平。这样一来,读者可以不必再为书价发愁。清华大学出版社这些年在这方面一直以独特的优势领先于同行。早在1997年,清华大学出版社敢为人先,在国内最早推出一批优秀商学英文版教材,规模宏大,在企业界和管理教育界引起不小的轰动,更使国内莘莘学子受益良多。

为了配合清华大学经济管理学院推动英文授课的急需,也为了向全国更多的MBA试点院校和更多的经济管理学院的教师和学生提供学习上的支持,清华大学出版社再次隆重推出与世界著名出版集团合作的英文原版影印商学教科书,也使广大工商界人士、经济管理类学生享用到最新最好质优价廉的国际教材。

祝愿我国的管理教育事业在社会各界的大力支持和关心下不断发展、日进日新;祝愿我国的经济建设在不断涌现的大批高层次的面向国际市场竞争、具备国际经营头脑的管理者的勉力经营下早日中兴。

赵纯均 教授

清华大学经济管理学院院长  
全国工商管理硕士教育指导委员会副主任

# Introduction

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This book will help you teach yourself the essential ideas of accounting. You will learn what accounting information can—and cannot—tell you about an organization.

Accounting is the principal way of organizing and reporting financial information. Although there are differences in detail, the general structure and rules are similar in most countries and in most types of organizations.

Accounting has been called the language of business. Learning this language is complicated by the fact that many words used in accounting do not mean quite the same thing as they mean in everyday life. When using accounting words, it is important that you understand their accounting meaning.

As in any language, some accounting rules and terms have a single correct meaning, and others are like dialects in that their meaning varies with different users. You will learn to understand and allow for these differences.

## HOW TO USE THIS PROGRAM

This program consists of “frames.” Each frame asks you to DO something: answer a question, make a calculation, fill in blanks. But these frames are NOT tests. As in most learning experiences, you learn by doing. You should be able to complete most frames without difficulty.

### Procedures

- Read each frame in the left-hand column, while covering the right-hand column with the mask provided.
- Write your response in the space provided. Experience has shown that if you don't write your response, you will not retain nearly as much information.
- Check your response by moving the mask so as to uncover the correct response in the right-hand column.
- If your response is correct, go to the next frame. Otherwise, study the frame again and try to understand why you were wrong.
- Some frames refer you to *Exhibits*. These are in a separate booklet. Remove it and use it when you are asked to do so.
- At the end of each part, there is a post test; you will find it in the separate booklet. When you have completed a part, complete the post test. If you have difficulty with it, review the frames on this topic.

- Do not skip frames. If you have difficulty with a particular point, go back to the frame in which it was first mentioned and review it from there.
- NOTE: Halfway through the book, the pages reverse so that the response column will always be on the right-hand side of the page.

## Technical Conventions

\_\_\_\_\_ = Fill in the one word that is missing.

..... = Fill in the one *or more* words that are missing.

— — — — — = Fill in the letters that are missing, one to each underline.

. . . [Yes / No] = Underline or circle the correct alternative.

## INSTRUCTOR'S GUIDE

An Instructor's Guide is available. It contains an overview of the text, instructions on how to use *Essentials of Accounting*, and quiz and examination material. This manual is provided free upon adoption.

The Instructor's Guide may be obtained by contacting your local sales representative, by calling the Prentice Hall Accounting and Tax Hotline at 1-800-227-1816, or by writing to:

Melissa Hayes  
Business and Economics  
Higher Education Publishing Group  
Prentice Hall  
1 Lake Street  
Upper Saddle River, NJ 07458



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## Basic Concepts and the Balance Sheet

### Learning Objectives

In this part you will learn:

- The nature of the balance sheet.
- The accounting meaning of assets, liabilities, and equity.
- The first three of the nine concepts that govern all accounting:
  - The dual-aspect concept.
  - The money-measurement concept.
  - The entity concept.

**1-1.** Accounting is a language. The purpose of any language is to convey information. Accounting information is provided by reports called **financial statements**. This program helps you understand what the numbers in the financial statements mean and how they can be used. Please tear out Exhibit 1 (in the separate booklet) to see one of these financial statements. As indicated by the title at the top of the page, this report is called a \_\_\_\_\_ sheet.

On an item like this, fill in one letter for each underline and then compare it with the correct answer, found here.

Balance

**NOTE:** Be sure to cover up the answers with the mask provided.

## ELEMENTS OF THE BALANCE SHEET

1-2. A balance sheet gives financial information about an **entity**. The name of the entity that this balance sheet refers to is \_\_\_\_\_  
\_\_\_\_\_.

Garsden  
Company

1-3. An entity is any organization for which financial statements are prepared. A business is an \_\_\_\_\_; a college, a government, a church, and a synagogue are also \_\_\_\_\_.

entity  
entities

1-4. The balance sheet is a snapshot of the financial position of the entity as of one moment in time. As indicated by the heading in Exhibit 1, the balance sheet for Garsden Company reports its financial position as of December 31, \_\_\_\_\_.

2000

1-5. The date December 31, 2000, means [circle A or B]:

A. it was prepared on December 31, 2000.

B. it reports the entity's financial position as of December 31, 2000.

B  
(Probably, it was prepared early in  
2001.)

1-6. Thus, the heading tells three things: (1) the fact that the report is a b \_\_\_\_\_ s \_\_\_\_\_, (2) the name of the \_\_\_\_\_, and (3) the "as of" date.

balance sheet  
entity

1-7. The Garsden Company balance sheet has two sides. The heading of the left side is A \_\_\_\_\_, and the heading of the right side is L \_\_\_\_\_ and E \_\_\_\_\_. We shall describe the meaning of each side.

Assets  
Liabilities Equity

## ASSETS

1-8. Assets are valuable resources owned by the entity. An entity needs cash, equipment, and other resources in order to operate. These resources are its a \_\_\_\_\_. The balance sheet shows the amounts of each of these assets as of a certain date.

assets

1-9. For example, the amount of Cash that Garsden Company owned on December 31, 2000 was \$ \_\_\_\_\_,000.

\$1,449,000

(Note that numbers on the Exhibit 1 balance sheet omit 000.)

1-10. Assets are resources **owned** by Garsden Company. Its employees, although usually its most valuable resource, . . . [are / are not] accounting assets.

are not

(No one owns humans since the abolition of slavery.)

On an item like this, circle the answer of your choice.

## LIABILITIES AND EQUITY

1-11. The right side of the balance sheet shows the funding sources that provided the entity's assets. As the heading indicates, there are two general types of sources, L \_\_\_\_\_ and E \_\_\_\_\_.

Liabilities

Equity

1-12. **Liabilities** are the entity's obligations to outside parties who have furnished resources. These parties are generally called **creditors** because they have extended credit to the entity. As Exhibit 1 indicates, suppliers have extended credit in the amount of \$5,602,000 as indicated by the item A \_\_\_\_\_ P \_\_\_\_\_.

Accounts payable

1-13. Creditors have a **claim** against the assets in the amount shown as the liability. For example, a bank has loaned \$1,000,000 to Garsden Company, and therefore has a claim of this amount, as indicated by the item, \_\_\_\_\_.

Bank loan payable

1-14. Because an entity will use its assets to pay its claims, the claims are claims against \_\_\_\_\_. They are claims against all the assets, not any particular asset.

assets

1-15. The other source of the funds that an entity uses to acquire its assets is called **Equity**. In Garsden Company, equity investors provided funds for which they received common stock. The total amount supplied by equity investors is called **Total paid-in capital**. In Garsden Company, it was \$\_\_\_\_\_,\_\_\_\_\_,000. (We shall describe the details in a later part.)

\$12,256,000

**NOTE:** The term is Equity (singular) not Equities (plural) even though there are several sources of equity.

1-16. Equity funds also come from a second source, the profits or **earnings** generated by the entity. The amount of these earnings that has not been paid to equity investors in the form of **dividends** is retained in the entity, and therefore is called \_\_\_\_\_ earnings. In Garsden Company, the amount was \$\_\_\_\_\_,\_\_\_\_\_,000.

Retained

\$13,640,000

1-17. Thus, there are two sources of equity funds: (1) the amount provided directly by equity investors, which is called \_\_\_\_\_, and (2) the amount retained from profits (or earnings), which is called \_\_\_\_\_.

Paid-in

capital

Retained earnings

1-18. Creditors can sue the entity if the amounts due them are not paid. Equity investors have only a residual claim; if the entity is dissolved, they get whatever is left after the liabilities have been paid, which may be nothing. Liabilities therefore are a . . . [stronger / weaker] claim against the assets, and equity is a . . . [stronger / weaker] claim.

stronger

weaker

1-19. Thus, the right-hand side of the balance sheet reports two types of claims:

(1) the claims of creditors, which are \_\_\_\_\_, and (2) the residual claim of equity investors, which is \_\_\_\_\_.

liabilities

equity

**NOTE:** We have described the right-hand side of the balance sheet in two somewhat different ways: (1) as the amount of funds supplied by creditors and equity investors, and (2) as the claims of these parties against the assets. Both are correct.

## DUAL-ASPECT CONCEPT

**1-20.** Whatever assets remain after the liabilities are taken into account will be claimed by the equity investors. Consider the case of an entity whose assets total \$10,000, and whose liabilities total \$4,000. Its equity must be \$\_\_\_\_\_.

\$6,000 (= \$10,000 – \$4,000)

*A single blank indicates that the answer is one word or, when preceded by the dollar sign as it is here, one amount.*

**1-21.** (1) Any assets not claimed by creditors will be claimed by equity investors, and (2) the total amount of claims (liabilities + equity) cannot exceed what there is to be claimed. Therefore, the total amount of assets will always be . . . [greater than / equal to / less than] the total amount of liabilities plus equity.

equal to

**1-22.** Here is the balance sheet of Garsden Company, greatly condensed so as to focus on the main elements, and disregarding the thousands:

**GARSDEN COMPANY**  
Balance Sheet as of December 31, 2000  
(000 omitted)

Assets		Liabilities & Equity	
Cash .....	\$ 1,449	Liabilities .....	\$12,343
Other assets .....	36,790	Equity .....	25,896
Total .....	<u>\$38,239</u>	Total .....	<u>\$38,239</u>

The total of the left side is \$\_\_\_\_\_,\_\_\_\_\_,000, and the total of the right side is \$\_\_\_\_\_,\_\_\_\_\_,000.

38,239,000

38,239,000

1-23. As shown by the Garsden Company balance sheet given in frame 1-22:

1. \$38,239,000 of these funds were supplied to the entity from sources listed on the . . . [left / right] side.
2. They are invested in assets listed on the . . . [ left / right] side.
3. The total amount of assets must be the same as the amount of the sources of these assets. The amount of these assets therefore must be \$\_\_\_\_\_, \_\_\_\_\_, (000).

right

left

38,239,000

1-24. This is another way of saying that total assets must always equal total \_\_\_\_\_ plus \_\_\_\_\_.

liabilities equity

1-25. If the total assets are less than the total liabilities plus equity, the reason may be (circle one):

- A. Assets have been lost or stolen.
- B. The accountant has made an error.

B

(When correctly done, the two sides are always equal.)

1-26. The fact that total assets must equal, or **balance**, total liabilities plus equity is why the statement is called a \_\_\_\_\_. This equality tells nothing about the entity's financial condition; it always exists unless the accountant has made a mistake.

balance  
sheet

1-27. This equality leads to what is called the **dual-aspect concept**. The two aspects to which this concept refers are (1) \_\_\_\_\_ and (2) \_\_\_\_\_ plus \_\_\_\_\_, and the concept states that these two aspects are always \_\_\_\_\_. (In what relation to each other?)

assets  
liabilities equity  
equal

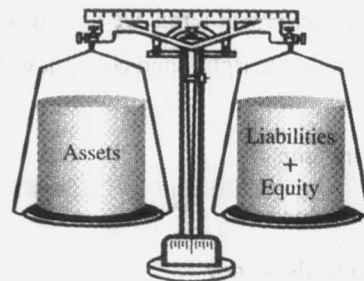
1-28. This equality exists even if liabilities are greater than assets. For example, if in an unprofitable business assets were \$100,000 and liabilities were \$120,000, equity would be a [positive / negative] amount of \$\_\_\_\_\_.

negative  
\$20,000



**1-29.** The dual-aspect concept is the first of nine fundamental accounting concepts we shall describe in this program. The concept can be written as an equation; that is, a statement that something is equal to something else. Write this equation, using the words Assets, Liabilities, and Equity:

\_\_\_\_\_ = \_\_\_\_\_ + \_\_\_\_\_



Assets = Liabilities + Equity

**1-30.** This equation is fundamental. It governs all accounting. Write a similar equation in a form that emphasizes the fact that equity is a residual interest:

\_\_\_\_\_ - \_\_\_\_\_ = Equity

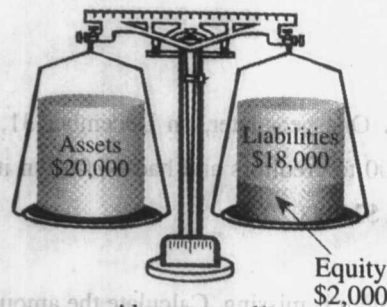
Assets - Liabilities

**1-31.** The liabilities of Violet Company total \$3,000. Its equity totals \$16,000. The company must have assets that total \$\_\_\_\_\_.

\$19,000 (= \$3,000 + \$16,000)

**1-32.** Suppose a business had assets totaling \$20,000 and liabilities totaling \$18,000. Evidently, its equity was \$\_\_\_\_\_.

\$2,000 = (\$20,000 - \$18,000)



Always equal!

The two sides **balance**.

**1-33.** Suppose a business has \$30,000 in assets. Between the claims of the creditors (the \_\_\_\_\_) and those of equity investors, which have the first, or priority, claim? \_\_\_\_\_.

liabilities  
creditors (liabilities)