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工商管理经典教材·会计与财务系列

Administration Classics

政府与非营利组织会计

(第14版)

Accounting for Governmental & Nonprofit Entities

(14th Edition)

厄尔·R·威尔逊 (Earl R. Wilson)
苏珊·C·卡特鲁斯 (Susan C. Kattelus) 著
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中国人民大学出版社

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总 序

随着我国加入 WTO,越来越多的国内企业参与到国际竞争中来,用国际上通用的语言思考、工作、交流的能力也越来越受到重视。这样一种能力也成为我国各类人才参与竞争的一种有效工具。国家教育机构、各类院校以及一些主要的教材出版单位一直在思考,如何顺应这一发展潮流,推动各层次人员通过学习来获取这种能力。双语教学就是这种背景下的一种尝试。

双语教学在我国主要指汉语和国际通用的英语教学。事实上,双语教学在我国教育界已经不是一个陌生的词汇了,以双语教学为主的科研课题也已列入国家“十五”规划的重点课题。但从另一方面来看,双语教学从其诞生的那天起就被包围在人们的赞成与反对声中。如今,依然是有人赞成有人反对,但不论是赞成居多还是反对占上,双语教学的规模 and 影响都在原有的基础上不断扩大,且呈大发展之势。一些率先进行双语教学的院校在实践中积累了经验,不断加以改进;一些待进入者也在模仿中学习,并静待时机成熟时加入这一行列。由于我国长期缺乏讲第二语言(包括英语)的环境,开展双语教学面临特殊的困难,因此,选用合适的教材就成为双语教学成功与否的一个重要问题。我们认为,双语教学从一开始就应该使用原版的各类学科的教材,而不是由本土教师自编的教材,从而可以避免中国式英语问题,保证语言的原汁原味。各院校除应执行国家颁布的教学大纲和课程标准外,还应根据双语教学的特点和需要,适当调整教学课时的设置,合理选择优秀的、合适的双语教材。

顺应这样一种大的教育发展趋势,中国人民大学出版社同众多国际知名的大出版公司,如麦格劳-希尔出版公司、培生教育出版公司等合作,面向大学本科生层次,遴选了一批国外最优秀的管理类原版教材,涉及专业基础课,人力资源管理、市场营销及国际化管理等专业方向课,并广泛听取有着丰富的双语一线教学经验的教师的建议和意见,对原版教材进行了适当的改编,删减了一些不适合我国国情和不适合教学的内容;另一方面,根据教育部对双语教学教材篇幅合理、定价低的要求,我们更是努力区别于目前市场上形形色色的各类英文版、英文影印版的大部头,将目标受众锁定在大学本科生层次。本套教材尤其突出了以下一些特点:

- 保持英文原版教材的特色。本套双语教材根据国内教学实际需要,对原书进行了一定的改编,主要是删减了一些不适合教学以及不符合我国国情的内容,但在体系结构和内容特色方面都保持了原版教材的风貌。专家们的认真改编和审定,使本套教材既保持了学术上的完整性,又贴近中国实际;既方便教师教学,又方便学生理解和掌握。

- 突出管理类专业教材的实用性。本套教材既强调学术的基础性,又兼顾应用的广泛性;既侧重让学生掌握基本的理论知识、专业术语和专业表达方式,又考虑到教材和管理实践的紧密结合,有助于学生形成专业的思维能力,培养实际的管理技能。

- 体系经过精心组织。本套教材在体系架构上充分考虑到当前我国在本科教育阶段推广双语教学的进度安排,首先针对那些课程内容国际化程度较高的学科进行双语教材开发,在其专业模块内精心选择各专业教材。这种安排既有利于我国教师摸索双语教学的经验,使得双语教学贴近现实教学的需要;也有利于我们收集关于双语教学教材的建议,更好地推出后续的双语教材及教辅材料。

- 篇幅合理,价格相对较低。为适应国内双语教学内容和课时上的实际需要,本套教材进行了一定

的删减和改编，使总体篇幅更为合理；而采取低定价，则充分考虑到了学生实际的购买能力，从而使本套教材得以真正走近广大读者。

- 提供强大的教学支持。依托国际大出版公司的力量，本套教材为教师提供了配套的教辅材料，如教师手册、PowerPoint 讲义、试题库等，并配有内容极为丰富的网络资源，从而使教学更为便利。

本套教材是在双语教学教材出版方面的一种尝试。我们在选书、改编及出版的过程中得到了国内许多高校的专家、教师的支持和指导，在此深表谢意。同时，为使后续推出的教材更适于教学，我们也真诚地期待广大读者提出宝贵的意见和建议。需要说明的是，尽管我们在改编的过程中已加以注意，但由于各教材的作者所处的政治、经济和文化背景不同，书中内容仍可能有不妥之处，望读者在阅读时注意比较和甄别。

徐二明

中国人民大学商学院

主持人语

(一)

2006年9月,中国人民大学出版社的编辑与我们联系,探讨筹划出版一套会计学系列英文原版教材,我们立即表示愿意合作。

在谈论我国改革开放伟大事业时有一个常被提到的故事:20世纪70年代后期,西方发达国家和我国港澳台地区的企业家、投资人来到中国大陆寻求商机和洽谈合作,总是有两种职业人才相伴,那就是律师和会计师。律师帮助企业家、投资人探究资本的安全性和发展的法制环境,会计师则帮助企业家、投资人分析合作者的财务状况和潜在的投资获利前景。所以,改革开放初期首先面世的相关规范,就是“三资企业法规”和“三资企业会计制度”。

一个显然的事实是,法律不可能国际化(甚至在一个主权国家之内,也存在着地区间的立法差异)。而会计,则一直在朝着成为“国际商业语言”的方向发展。资产负债表、利润表、现金流量表、股东权益变动表等作为会计语言的载体,在全世界的企业家、金融家、资本市场交易者之间,都是基本一致或相似的通用交流工具;而财务报告的编制者和审计者,都在遵循着促成大家得以相互理解、逐渐走向趋同的会计和审计专业规则。

相应地,我国改革开放20多年来,在国际交流的知识融会中,与国际接轨最快的领域当属商学各学科知识,其中会计学更是走在前面。大学会计专业教学在积极采用翻译教材的同时,很早就尝试采用英文原版教材,让广大师生受益匪浅。近年来国内出版的会计类英文版教科书越来越多,几乎没有漏掉大家公认的好书。而在出版时间方面,有些教材在中国出版的影印版和翻译版,甚至与其在母国的原版实现了同步,这使得我们在接受新知识方面几乎不存在时间差。可见,知识领域是没有不可逾越的语言界限的。

不过,我们也注意到,目前我国国内已经出版的众多会计专业英文版教科书,对院校教育的主角——教师和学生——来说,存在着两个严重的弱项:一是多而不成体系,分别看,每本都不错,可是怎么配套呢?要知道,一桌盛宴不能只是道道好菜一股脑儿端上来,还得有荤素冷热搭配才行;二是篇幅厚重、价格吓人,动辄半百元以上,别说多数学生买不起,就连教师们在书店也常常因囊中羞涩而犹豫再三,拿起又放下。

所以,我们很愿意与中国人民大学出版社的编辑一起,针对上述两个弱项来有意识地组织这套英文版改编教材。

(二)

工作的第一步是组织团队。接受邀请的团队成員都是在院校教学一线的教师,分别来自中国人民大学、北京大学、上海财经大学、厦门大学、北京师范大学、对外经济贸易大学、北京工商大学、北方工业大学、北京语言大学、上海交通大学等。他们都拥有博士学位;英文功底都非常好;都已经在教学中采用英文原版教材,从而深有体会;都在海内外核心期刊发表过学术论文;主持和参加的科学研究课题都得到国家自然科学基金、国家社会科学基金、国家博士后科学基金和教育部专项研究基金的大力支持。他们是会计教育和学术研究的“少壮派”:其中两位获得2007年“教育部新世纪优秀人才支持计划”研

究项目资助，三位曾留学美国，五位入选“首届全国会计学术带头人后备人才”。

第二步是选书。结合当前中国院校会计学专业培养学生的课程设置，在国际著名教育出版公司推荐的基础上，改编团队成员与中国人民大学出版社的编辑一起，选择能够配套成体系的英文教科书。然后请各位改编者提出意向，向国外版权公司提交改编方案，申请版权合同。目前选定的丛书都是在美国院校会计教育中享有盛誉的教科书，作者均为欧美会计、财务学界的知名学者和专业人士。其中有几本已经在国内出版多次翻译版，为会计界人士所熟悉。

应该提到的一点是，这套丛书并不是封闭的，还计划继续增加新书（如信息系统、内部控制、会计理论、公司财务理论等），以不断充实和完善丛书体系。

第三步是确定改编原则。篇幅要缩小，但是力求改编后尽量保持全书结构的完整，主要是删除章后习题和附录，以及与我国实际情况相差较远、教学中不涉及的部分章节，使得改编后的书适合我国教学的实践。为了方便院校老师教学和学生学习，在教材之外，还计划在中国人民大学出版社网站（www.rdjg.com.cn）上提供中英文对照的目录和术语表、教学辅助资料、习题、案例、英文 PPT 等，供老师们免费下载；对于删除的完整章节，有兴趣的读者也可以上网免费下载。

随着我国教育改革的深入发展，我国各大学的商学院都越来越重视双语教学，选择反映国外最新教学研究成果的英文原版教材，已经成为普遍要求。为此我们希望，这套丛书能为院校的同仁提供帮助，同时也欢迎提出批评指正意见和改进建议。

耿建新（中国人民大学商学院）

王立彦（北京大学光华管理学院）

改编者前言

《政府与非营利组织会计》在美国一直享有该领域“最早且最权威性”的盛誉。该教材自1951年初版以来，已经在美国流行了半个多世纪。该教材之所以能够如此经久不衰，可能可以归功于如下五个主要的因素：

(1) 该教材的作者在写作精神上不断追求卓越。半个多世纪以来，虽然由于退休等原因，该教材已经更换过多位作者，但是该教材所有的作者都追求卓越。他们的共同目标就是保持该教材在该领域中永久的权威盛誉。

(2) 该教材在专业知识方面内容完整。该教材涉及政府与非营利组织会计的所有主要专业知识领域，包括州和地方政府会计、联邦政府会计、政府财务业绩分析、政府成本核算、非营利组织会计、非营利组织管制和税收、政府与非营利组织审计等。

(3) 该教材的写作风格是理论与实务紧密结合。该教材的作者既研究理论，又研究实务。他们既是大学里的教授、博士，又是注册会计师、政府会计准则顾问委员会和政府会计准则委员会项目组的成员。他们在编写该教材时，既注重在理论上进行阐述、归纳和总结，又注重列举足够多的实务中的例子作案例考察、分析和说明。该教材对政府会计的13个一般原则作了详细的阐述；同时，专门配备了一个政府单位的综合年度财务报告的完整案例分析。

(4) 该教材在专业内容方面与时俱进。该教材基本上每四年修订一次。在最近的20年中，平均每三年修订一次。每一次修订都全面纳入了最新的研究成果和最新的发展实务。

(5) 该教材在研究创新上领先一步。该教材在对专业问题的研究以及解决方法上，能提前一步提出创新观点。例如，自2000年，根据政府会计准则委员会准则公告的要求，州和地方政府开始既需要编制基金财务报表，又需要编制政府层面财务报表。该教材随即提出了“双轨制会计”的概念和方法。这是一个全新的政府会计概念和方法体系，在以前的政府会计中从未使用过。

该教材第14版由威尔逊、卡特鲁斯、雷克三位博士共同编著。改编者认为，这一版无论是从政府与非营利组织会计的基本理论方面，还是从政府与非营利组织会计的主要实务方面，都有其非常可学的专业知识或专业内容。对于中国的读者来说，它有助于进一步拓展有关政府与非营利组织会计的专业知识，进一步加深对政府与非营利组织会计专业内容的理解和认识，从而更好地为我国的政府与非营利组织会计的改革和发展贡献力量。

改编者在改编时，保留了原教材中最主要的章节，删除了一些与中国实际情况差别较大的章节。限于篇幅，删除了各章所有的复习题、案例题和练习题等；同时，还删除了词汇表等附录的内容。

为方便教师教学和学生学习，中国人民大学出版社工商管理分社的网站 www.rdjg.com.cn 上为教师提供了丰富的原版教辅，如PPT、教师指导手册、习题答案等。老师可上网注册并经人大出版社确认后免费下载；另外还为广大读者提供了原版书被删除的习题、术语表、附录等，有兴趣的读者可上网直接下载。

改编者建议，教师在使用本教材时，应根据安排的课时和学生的学习能力等因素，有所选择地讲解相应章节的内容。从章节选择顺序上，首先，可以讲解概述部分的内容（第1章）；其次，可以讲解州和

地方政府会计的内容（第2~9章）；再次，可以讲解非营利组织会计的内容（第14章、第16章、第17章）；然后，可以依次讲解政府财务业绩分析（第10章）、政府预算和成本核算（第13章）的内容。对于会计专业的学生，可以讲解得详细一些；对于其他专业的学生，可以讲解得简单一些。

本书可供会计学专业、公共管理学专业的本科生和研究生、MPAcc学生、MPA学生、MBA学生等在学习专业课程时使用。对会计学、公共管理学的有关专业内容感兴趣的教师、研究人员或其他相关人士，也可以使用本书，作为阅读材料或参考材料。

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赵建勇

于上海财经大学会计学院

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Professor Wilson has contributed substantially to standards setting in governmental accounting and auditing, having served as an academic fellow with the Governmental Accounting Standards Board (GASB) and as a member of the Governmental Accounting Standards Advisory Council, the U.S. Comptroller General's Advisory Council on Governmental Auditing Standards, the American Institute of CPAs Government Accounting and Auditing Committee, and as chair of the Missouri Society of CPAs (MSCPA) Government Accounting Committee and president of the American Accounting Association Government and Nonprofit (AAA-GNP) Section. In addition, he has served on several GASB task forces and conducted financial reporting research for the GASB.

Dr. Wilson has published numerous research articles in journals such as *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Journal of Accounting and Public Policy*; *Journal of Accounting, Auditing, and Finance*; *Research in Governmental and Nonprofit Accounting*; *Public Budgeting and Finance*, and others. Many of these articles are frequently cited as influential studies of the municipal bond market. He has been an author of this text since the ninth edition in 1992. He has extensive experience teaching governmental and nonprofit accounting, including online courses.

Professor Wilson has received a number of awards for his teaching and research, including the Enduring Lifetime Contribution Award from the AAA-GNP section, the Cornelius Tierney/Ernst & Young Research Award for 2003 from the Association of Government Accountants, Outstanding Teacher of the Year for 2002 from the Kansas City MU Business Alumni Association, and the 2000 Outstanding Educator of Year Award from the MSCPA. He has chaired or served as reader of more than 30 doctoral dissertations, many in the area of governmental accounting.

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Dr. Reck has published articles in *The Journal of Accounting and Public Policy*; *Research in Governmental and Nonprofit Accounting*; *Journal of Public Budgeting, Accounting and Financial Management*; and the *Journal of Information Systems*, among others. She joins as author on the current edition.

Preface*

Welcome to the 14th edition of *Accounting for Governmental and Nonprofit Entities*. This book continues to be the leading governmental and not-for-profit accounting text, in part because of the tremendous contributions of Dr. Leon E. Hay, now retired. Dr. Hay joined Professor R. M. Mikesell of Indiana University–Bloomington in 1961 on the third edition of this book, which was first published in 1951. Dr. Earl R. Wilson joined with the ninth edition (1992) and Dr. Susan Kattelus with the 11th edition (1999) of the text. Dr. Jacqueline Reck joins this edition of the text. Dr. Wilson and Dr. Kattelus have followed Dr. Hay's example by serving as president of the Government and Nonprofit (GNP) Section of the American Accounting Association and as members of the Governmental Accounting Standards Advisory Council, among other councils and boards. Professors Wilson, Kattelus, and Reck are active in many professional organizations. Professors Kattelus and Reck regularly teach a GNP course at their universities. Drs. Wilson and Hay are two of only eight people who have received the Enduring Lifetime Contribution Award from the Government and Nonprofit Section of the American Accounting Association.

ORGANIZATION AND CONTENT

Chapters 1 through 9 of this text focus on accounting and financial reporting issues of governmental entities at the state and local levels that follow the reporting model prescribed by *GASB Statement No. 34 (GASBS 34)*. Chapters 10 and 11 are similar in that they describe how decision makers can use audited annual financial statements to analyze the financial performance of an entity. Chapter 13 focuses on budgeting and costing of services provided by government. In Chapters 12 and 14 through 17, readers will examine the accounting and financial reporting issues of federal government agencies, the federal government as a whole, and not-for-profit organizations as they demonstrate accountability for financial and operational performance and compliance with regulations to resource providers and other interested parties. Chapters 14 and 15 describe nongovernmental, not-for-profit organizations. Chapters 16 and 17 pay particular attention to the higher education and health care industries, respectively, encompassing entities that have governmental, commercial, and not-for-profit legal structures.

KEY CHANGES IN THIS EDITION

In this edition, users will find significant revisions to the text and several new or revised illustrations that will enhance readability and understanding. The City and County of Denver's financial information is used to provide real-world examples of financial statements, schedules, and management discussion and analysis. More emphasis has been placed on accounting for internal service funds, new information is provided on reconciling modified accrual and accrual statements, and information is provided on how users can convert from a modified basis of accounting to an accrual basis. In addition, several new cases have been added to the end-of-chapter materials, two versions of the Smithville computerized project are provided, and revisions and

* 前言中提到的部分内容在改编时已作了调整和精简,但为使读者了解原书概貌,前言未作改动,仍保持原貌。——改编者注

additions have been made to the exercises and problems at the end of the chapters.

As always, readers can count on this edition to include authoritative changes from the Financial Accounting Standards Board, Governmental Accounting Standards Board, Federal Accounting Standards Advisory Board, American Institute of Certified Public Accountants, Office of Management and Budget, and Government Accountability Office. Update bulletins will be provided periodically on the text Web site as new authoritative statements are issued.

INNOVATIVE PEDAGOGY

For state and local government accounting, the authors have found that *dual-track* accounting is an effective approach in showing the juxtaposition of government-wide and fund financial statements in *GASBS 34*'s integrated model of basic financial statements. It allows students to see that each transaction has an effect on the fund financial statements (that are designed to show fiscal compliance with the annual budget), on the government-wide financial statements (that demonstrate accountability for operational performance of the government as a whole), or both. This approach better serves students who will design and use accounting information systems, such as enterprise systems, to allow information to be captured once and used for several purposes. Accounting for federal agencies as well as non-governmental, not-for-profit entities closely parallels this approach as traditional fund accounting may be appropriate for keeping track of resources with restricted purposes, but citizens and donors also need to see the larger picture provided by the entity as a whole.

Governments may continue to prepare fund-based statements throughout the year and convert to accrual-based government-wide statements at the end of the year until they invest in information systems that can deliver real-time information for decision making. We want students to think beyond being transaction-bookkeepers and aspire to design and use the systems that will make government-wide financial information available when managers and citizens need it. The City of Smithville Computerized Continuous Problem is a teaching tool that develops these skills and perspective. The authors feel so strongly that this general ledger software tool helps students understand the material that we again provide it with the text. Students have enthusiastically told us that they like "learning by doing" and that the City of Smithville problem helped them to understand the concepts in the book.

TARGET AUDIENCE

The text continues to be best suited for senior and graduate accounting majors who plan to sit for the certified public accountant (CPA) exam and then audit governmental or not-for-profit entities. Public administration and other students who plan to provide financial management or consulting services to government and not-for-profit entities report that the text provides a more comprehensive set of competencies than traditional public budgeting texts. Students in not-for-profit management education programs find that the coverage of accounting, financial reporting, auditing, taxation, and information systems for both governmental and not-for-profit entities provides the exposure they need to work across disciplines and sectors. Finally, students preparing for the certified government financial manager (CGFM) exam will also find Chapters 1 through 12 useful for Examination 2. We encourage all

students who use this book to consider the challenge and rewards of careers in public service—in federal, state, and local governments as well as not-for-profit organizations.

SUPPLEMENT PACKAGE

These ancillary materials are prepared by the authors and are available on the Instructor's Resource CD-ROM and/or the textbook's Web site, www.mhhe.com/business/accounting/wilson14e.

- Instructor's Guide and Solutions Manual (including teaching and case analysis tips).
- PowerPoint lecture presentations.
- Test Bank (including a computerized version using Diploma software).
- The City of Smithville Continuous Computerized Problem—a general ledger practice set—packaged free with each new copy of the textbook.
- City of Smithville Instructors' Version software, Instructors' Utility Manual for the City of Smithville, solution data files for Cases A and B, and solution page image (.pdf) files for Cases A and B.

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Although we are extremely careful in checking the text and end-of-chapter material, it is possible that errors and ambiguities remain in this edition. As readers encounter

such, we urge them to let us know so that corrections can be made. We also invite every user of this edition who has suggestions or comments about the material in the chapters to share them with one of the authors, either by regular mail or e-mail. The authors will continue the service of issuing Update Bulletins to adopters of this text that describe changes after the book is in print. These bulletins can be downloaded from the text Web site at www.mhhe.com/business/accounting/wilson14e or either of the author's Web sites:

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