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# 财务会计

Financial Accounting Tenth Edition

沃尔特·小哈里森 (Walter T. Harrison Jr.)  
[美] 查尔斯·亨格瑞 (Charles T. Horngren) 著  
威廉·托马斯 (C. William Thomas)

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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的需要,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。

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。

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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。无论是无远弗届的互联网，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。正如朱镕基同志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，朱镕基同志多次建议清华的 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



## » ABOUT THE AUTHORS

**Walter T. Harrison Jr.** is professor emeritus of accounting at the Hankamer School of Business, Baylor University. He received his BBA from Baylor University, his MS from Oklahoma State University, and his PhD from Michigan State University.

Professor Harrison, recipient of numerous teaching awards from student groups as well as from university administrators, has also taught at Cleveland State Community College, Michigan State University, the University of Texas, and Stanford University.

A member of the American Accounting Association and the American Institute of Certified Public Accountants, Professor Harrison has served as chairman of the Financial Accounting Standards Committee of the American Accounting Association, on the Teaching/Curriculum Development Award Committee, on the Program Advisory Committee for Accounting Education and Teaching, and on the Notable Contributions to Accounting Literature Committee.

Professor Harrison has lectured in several foreign countries and published articles in numerous journals, including *Journal of Accounting Research*, *Journal of Accountancy*, *Journal of Accounting and Public Policy*, *Economic Consequences of Financial Accounting Standards*, *Accounting Horizons*, *Issues in Accounting Education*, and *Journal of Law and Commerce*.

He is co-author of *Financial & Managerial Accounting*, second edition, 2009 and *Accounting*, eighth edition, 2009 (with Charles T. Horngren and M. Suzanne Oliver), published by Pearson Prentice Hall. Professor Harrison has received scholarships, fellowships, and research grants or awards from PricewaterhouseCoopers, Deloitte & Touche, the Ernst & Young Foundation, and the KPMG Foundation.

**Charles T. Horngren** (1926–2011) was the Edmund W. Littlefield professor of accounting, emeritus, at Stanford University. A graduate of Marquette University, he received his MBA from Harvard University and his PhD from the University of Chicago. He was also the recipient of honorary doctorates from Marquette University and DePaul University.

A certified public accountant, Horngren served on the Accounting Principles Board for six years, the Financial Accounting Standards Board Advisory Council for five years, and the Council of the American Institute of Certified Public Accountants for three years. For six years he served as a trustee of the Financial Accounting Foundation, which oversees the Financial Accounting Standards Board and the Government Accounting Standards Board.

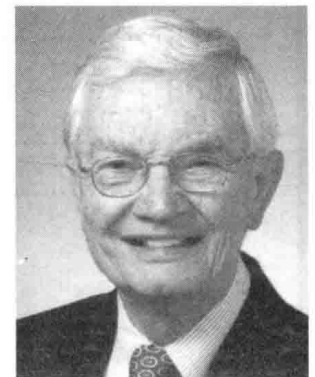
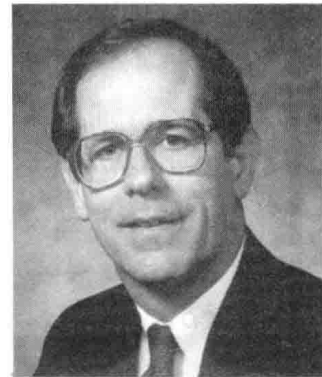
Horngren is a member of the Accounting Hall of Fame.

A member of the American Accounting Association, Horngren was its president and its director of research. He received its first annual Outstanding Accounting Educator Award.

The California Certified Public Accountants Foundation gave Horngren its Faculty Excellence Award and its Distinguished Professor Award. He was the first person to have received both awards.

The American Institute of Certified Public Accountants presented its first Outstanding Educator Award to Horngren.

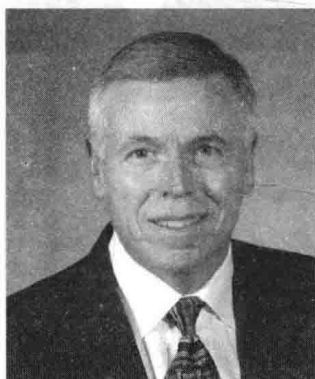
Horngren was named Accountant of the Year, in Education, by the national professional accounting fraternity, Beta Alpha Psi.



Professor Horngren was also a member of the Institute of Management Accountants, from whom he received its Distinguished Service Award. He was a member of the institute's Board of Regents, which administers the Certified Management Accountant examinations.

Horngren is the author of these other accounting books published by Pearson: *Cost Accounting: A Managerial Emphasis*, Fifteenth Edition, 2015 (with Srikant Datar and George Foster); *Introduction to Financial Accounting*, Eleventh Edition, 2014 (with Gary L. Sundem, John A. Elliott, and Donna Philbrick); *Introduction to Management Accounting*, Sixteenth Edition, 2014 (with Gary L. Sundem, Jeff Schatzberg, and Dave Burgstahler); *Financial & Managerial Accounting*, Sixteenth Edition, 2014 and Horngren's *Accounting*, Tenth Edition, 2014 (revised by Tracie Nobles, Brenda Mattison, and Ella Mae Matsumura).

Horngren was the consulting editor for Pearson's Charles T. Horngren Series in Accounting.



**C. William (Bill) Thomas** is the J. E. Bush Professor of Accounting and a Master Teacher at Baylor University. A Baylor University alumnus, he received both his BBA and MBA there and went on to earn his PhD from The University of Texas at Austin.

With primary interests in the areas of financial accounting and auditing, Bill Thomas has served as the J. E. Bush Professor of Accounting since 1995. He has been a member of the faculty of the Accounting and Business Law Department of the Hankamer School of Business since 1971, and served as chair of the department from 1983 until 1995. He was recognized as an Outstanding Faculty Member of Baylor University in 1984 and Distinguished Professor for the Hankamer School of Business in 2002. Dr. Thomas has received several awards for outstanding teaching, including the Outstanding Professor in the Executive MBA Programs in 2001, 2002, and 2006. In 2004, he received the designation as Master Teacher.

Thomas is the author of textbooks in auditing and financial accounting, as well as many articles in auditing, financial accounting and reporting, taxation, ethics and accounting education. His scholarly work focuses on the subject of fraud prevention and detection, as well as ethical issues among accountants in public practice. His most recent publication of national prominence is "The Rise and Fall of the Enron Empire" which appeared in the April 2002 *Journal of Accountancy*, and which was selected by Encyclopedia Britannica for inclusion in its *Annals of American History*. He presently serves as both technical and accounting and auditing editor of *Today's CPA*, the journal of the Texas Society of Certified Public Accountants, with a circulation of approximately 28,000.

Thomas is a certified public accountant in Texas. Prior to becoming a professor, Thomas was a practicing accountant with the firms of KPMG, LLP, and BDO Seidman, LLP. He is a member of the American Accounting Association, the American Institute of Certified Public Accountants, and the Texas Society of Certified Public Accountants.

# » PREFACE

## CHANGES FOR THE TENTH EDITION

In general, the Tenth Edition content has been substantially redesigned and enhanced:

- The text font has been enlarged from the Ninth Edition to Tenth Edition to make the text easier to read.
- Chapter openers now only take up one or two pages, with a small silhouetted image of the spotlight company.
- Most financial statements, general ledger, and journal entries have been converted to Excel.
- Special sections called Try It in Excel have been added to every chapter, giving students explicit instructions as to how to access the chapter focus company's most recent financial statements in Excel from the website of the U.S. Securities and Exchange Commission ([www.sec.gov](http://www.sec.gov)).
- Other sections of most chapters give explicit instructions on how to build Excel templates that streamline and simplify various accounting tasks. These tasks include preparation of the adjusted trial balance worksheet, preparation of financial statements, computation of depreciation by various methods, and computation of effective-interest bond discount and premium amortization.
- In all chapters, a new "focus on analysis" company, Yum! Brands, Inc., was selected to replace Radio Shack. Selections of the financial statement appear in Appendix B.
- Demo Docs are removed from the text and are now relocated to MyAccountingLab.

Within Chapters 1 through 3:

- Chapter discussions were revised to be more integrative, using a continuing example of one company that carries through all three chapters.
- Excel is used as a facilitating tool to both prepare and analyze financial statements. Excel data files are available for problems in the end of chapter material for these chapters, also incorporating them into MyAccountingLab.
- Summary problems for each of these three chapters are reworked using the Excel format.

Below are the content changes to the Tenth Edition, listed chapter-by-chapter:

### Chapter 1

- Chapter Opener: Spotlight company changed to The Gap, Inc.
- Provides detailed instructions as to how to access current financial statements of The Gap, Inc. in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Real World Financial Statement changed to The Gap, Inc. and used to illustrate the interrelationships of the financial statements.
- Added coverage of the new financial reporting framework for small and midsize entities that are not public and that have no intention of going public.
- Updated information on international financial reporting standards (IFRS) in light of the more recent trend toward convergence rather than adoption of IFRS on the part of U.S. public companies.
- Chapter contains eight simulated Excel exercises and problems, gradable Excel exercises and problems in MyAccountingLab.

### Chapter 2

- Chapter Opener: Spotlight company changed to Whole Foods Market, Inc.
- Real World company, Freddy's Auto Service, Inc., is used to illustrate recording of hypothetical transactions and posting entries.
- Provides instructions on how to access current financial statements of Whole Foods Market, Inc. in Excel on the website of the U. S. Securities and Exchange Commission (SEC).

- Provides detailed instructions as to how to prepare a financial statement in worksheet format using Excel.
- Detailed instructions provided as to how to prepare a trial balance using Excel.
- End of Chapter Summary Problem: Transactional analysis company name changed from Genie Car Wash, Inc. to Magee Service Center, Inc.
- Simulated Excel exercises and problems increased from two to six.

### Chapter 3

- Provides instructions on how to access current financial statements of Starbucks Corporation in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Provides detailed instructions as to how to prepare an adjusted trial balance worksheet using Excel.
- End of Chapter Summary Problem: Transactional analysis company name changed from Genie Car Wash, Inc. to Badger Ranch, Inc.
- Simulated Excel exercises and problems increased from 9 to 11.

### Chapter 4

- Chapter Opener: Changed name of Spotlighted Cooking the Books company to Mid-Atlantic Manufacturing Company.
- Updated internal control discussion.
- Emphasized use of electronic bank reconciliations.
- Detailed instructions provided on how to prepare a cash budget using Excel.
- Two simulated Excel problems have been added.

### Chapter 5

- Chapter Opener: Spotlight company changed to Apple, Inc.
- Provides detailed instructions on how to access current financial statements of Apple, Inc. in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Updated and clarified discussion of accounting for short-term investments, illustrating distinction between accounting for trading securities and accounting for available-for-sale securities.
- Updated discussion on revenue recognition to correspond with new GAAP/IFRS standard.
- Simulated Excel exercises and problems increased from seven to eight.

### Chapter 6

- Chapter Opener: Changed Spotlight company to Family Dollar Stores, Inc.
- Provides detailed instructions as to how to access current financial statements of Family Dollar Stores, Inc. in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Expanded coverage (including journal entries) of how to account for purchase returns and discounts.
- Simulated Excel exercises and problems increased from 9 to 10.

### Chapter 7

- Chapter Opener: Retained Spotlight company, FedEx Corporation, and updated information used in chapter using the FedEx Corporation 2012 Annual Report.
- Provides detailed instructions as to how to access current financial statements of FedEx Corporation in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Changed exhibits on three depreciation methods to Excel format, with detailed instructions as to how to use Excel to compute depreciation expense, accumulated depreciation, and asset book value.
- Simulated Excel exercises and problems increased from 9 to 11.

### Chapter 8

- Chapter Opener: Retained spotlight company, Intel Corporation and updated information in chapter using the 2012 Intel Corporation Annual Report.

- Provides detailed instructions as to how to access current financial statements of Intel Corporation in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Simulated Excel exercises and problems increased from 9 to 10.

## Chapter 9

- Chapter Opener: Retained Spotlight company, Southwest Airlines, and updated information in chapter using the Southwest Airlines 2012 Annual Report.
- Provides detailed instructions as to how to access current financial statements of Southwest Airlines Company in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Modified chapter exhibits for bond discount and premium amortization to Excel format, and provided detailed instructions as to how to prepare effective-interest amortization tables in Excel format.
- Simulated Excel exercises and problems increased from eight to nine.

## Chapter 10

- Chapter Opener: Changed Spotlight company to The Home Depot, Inc., and updated information in chapter using the Home Depot, Inc. 2012 Annual Report.
- Provides detailed instructions as to how to access current financial statements of The Home Depot, Inc. in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Relocated coverage of Statement of Stockholders' Equity from Chapter 11 to Chapter 10 and changed end of chapter material to reflect this modified coverage.
- Simulated Excel exercises and problems increased from five to six.

## Chapter 11

- Chapter Opener: Retained Spotlight company, The Gap, Inc. and updated information in chapter using the The Gap, Inc. 2012 Annual Report.
- Provides detailed instructions as to how to access current financial statements of The Gap, Inc. in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Moved coverage of Statement of Stockholders' Equity to Chapter 10 and deleted related end of chapter material in Chapter 11.
- Added a section on non-financial measures of performance, such as corporate social responsibility.
- Added a section on use of footnote disclosures in financial analysis, including segment information. Added end-of-chapter materials to reflect this expanded coverage.
- Simulated Excel exercises and problems increased from five to seven.

## Chapter 12

- Chapter Opener: Retained Spotlight company, Google, Inc. and updated information in chapter using the Google 2012 Annual Report.
- Provides detailed instructions as to how to access current financial statements of Google, Inc. in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Simulated Excel exercises and problems increased from four to seven.

## Chapter 13

- Chapter Opener: Retained Spotlight company, Amazon.com, Inc. and updated information in chapter using the Amazon.com 2012 Annual Report.
- Provides detailed instructions as to how to access current financial statements of Amazon.com, Inc. in Excel on the website of the U. S. Securities and Exchange Commission (SEC).
- Provided detailed instructions as to how to use Excel to perform both horizontal and vertical analyses of comparative financial statements.
- Expanded analysis of Amazon.com, Inc., providing comprehensive tables of key financial ratios in Excel format.
- Simulated Excel exercises and problems increased from six to nine.



## For Instructors

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**Instructor Resource Center:** [pearsonhighered.com/accounting](http://pearsonhighered.com/accounting)

For the instructor's convenience, the instructor resources are available on CD or can be downloaded from the textbook's catalog page ([pearsonhighered.com/harrison](http://pearsonhighered.com/harrison)) and MyAccountingLab.

Available resources include the following:

- **Online Instructor's Manual:** Includes chapter summaries, teaching tips provided by reviewers, pitfalls for new students, and "best of" practices from instructors across the country.

Additional resources offered in this online manual include the following:

- Introduction to the Instructor's Manual with a list of resources and a roadmap to help navigate what's available in MyAccountingLab.
- Instructor tips for teaching courses in multiple formats—traditional, hybrid, or online.
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