

英文版

罗伯特·N. 安东尼

詹姆斯·S. 里斯

朱莉·H. 赫特斯坦



# 会计学教程与案例

正版

## 哈佛商学院案例教程

### Accounting Text and Cases

Robert N. Anthony

James S. Reece

Julie H. Hertenstein



东北财经大学出版社



McGraw-Hill 出版公司

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(第九版)

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## 出版者的话

当今的世界是一个变革的世界，政治体制在变革，经济结构在变革，管理方式在变革，思想观念在变革……从东方到西方，从中国到世界，一切无不处在变革之中。毫不例外，管理教育也正面临着一场深刻的变革。在以 MBA (Master of Business Administration, 通常译为“工商管理硕士”) 教育为主干的应用型管理教育大行其道的同时，一种以经典案例为主要素材、强调培养实务操作能力、反对一味灌输抽象理论的所谓“案例教学法”(Cases Methods) 逐渐取代了传统的管理教学模式，并以惊人的速度风靡全球。

作为世界 MBA 教育发祥地的美国哈佛大学工商管理研究生院 (Graduate School of Business Administration, Harvard University, 通常简称 Harvard Business School, 即“哈佛商学院”), 同时也是管理专业案例教学的首创者和积极倡导者。哈佛商学院经过近一个世纪的发展, 已经无可争辩地登上了全世界 MBA 教育的制高点, 哈佛商学院 MBA 已经成为全球企业管理界一块光芒四射的“金字招牌”。个中原因除了素来坚持严格的学员遴选制度之外, 主要应归功于独具一格的案例教学方法。

毋庸讳言, 我国的管理教育尚处于“初级阶段”, 亟待借鉴发达国家的成功经验, 包括先进的教学方法、权威的教学素材和科学的教学体系。为此, 我们通过多方努力, 终于开通了一条通过合法途径引进哈佛商学院案例教程的渠道, 并及时推出了首批十余种图书。按照预定计划, 我们将在今后两到三年内, 陆续推出哈佛商学院 MBA 其他主干课程案例教程的英文 (影印) 版和相应的中译版, 以满足国内管理教育尤其是 MBA、经理培训项目 (ETP) 师生和其他有关人士的迫切需要, 为推动我国管理教育改革和向国际接轨的步伐贡献一份绵薄之力。

对于本套系列教材在选题策划、翻译、编辑、出版以及发行工作中存在的缺点和不足, 恳请广大读者不吝指正, 我们在此先致谢忱!

东北财经大学出版社

1998 年 8 月

## Preface

An accounting text can be written with an emphasis on either of two viewpoints: (1) what the user of accounting information needs to know about accounting or (2) what the preparer of accounting reports needs to know about accounting. This book focuses on the user of accounting information. Because such a person needs to know enough about the preparation of accounting reports to use them intelligently, this text includes the technical material needed for this purpose. The book is aimed primarily, however, at the person who wants to be a knowledgeable user of accounting information. This focus is reinforced in the book's case studies, which help the student learn that accounting is not a cut-and-dried subject with all of its "answers" clearly indicated by the application of rules.

The focus of the book makes it particularly appropriate for required core courses in accounting, in which many of the students are not planning to take further elective accounting courses. First, we believe that if a core course stresses the more analytical uses of accounting information by managers and outside analysts rather than the procedural details that the practicing accountant needs to know, then those students who do not take further accounting courses will be left with a positive view of the importance of accounting rather than with the negative "bean counter" stereotype. Second, we feel that a user orientation in the core course actually is likely to generate a greater number of accounting majors from the class than if the course is oriented more toward the person who has already decided to

major in accounting. Similarly, in our experience the required accounting module in a management development program will generate little participant interest unless the module is oriented toward the nonaccountant user of accounting information. In sum, we think the book conveys the fact that accounting is interesting and fun, not dull and tedious.

Specifically, this book is used in at least the following four ways:

1. As an introductory course where most (if not all) of the students have no prior training in accounting. In many schools this introduction comprises two separate courses, one dealing with financial accounting and the other with management accounting. Many schools use this book for both such courses, whereas some use it only for financial accounting (Chapter 1 and Chapters 2–14) or for management accounting (Chapter 1 and Chapters 15–28). It is used in such introductory courses at both the upper undergraduate level and in graduate programs. In addition to its widespread use in schools of business and management, it is also used in introductory accounting courses in some law schools, education schools, and schools of public health.
2. As an elective course that builds on a required introductory course in accounting—particularly where the introductory course had more of a procedural orientation and the elective is intended to be more conceptual, analytical, and user-oriented.
3. As the accounting module in a management development program where the participants represent a variety of functional and technical backgrounds.
4. As a nontechnical accounting reference book for nonaccountants in business and other organizations.

Although designed for beginning students, the book does not contain enough “pencil-pushing” material to meet the needs of some instructors of introductory courses. Such instructors may wish to use the companion volume, *Accounting Principles Workbook*,<sup>1</sup> which, in addition to key terms and discussion questions, has more problem material (10–15 problems per chapter), a short practice set, and some cases that are not in this volume.

Many instructors also assign or recommend the programmed text *Essentials of Accounting*,<sup>2</sup> either as preliminary to study of the subject (it is often sent in advance to participants in M.B.A. and management development programs) or as a review device. It is a self-study introductory treatment of financial accounting, geared to Part 1 of this text.

## The Cases

As in previous editions the cases have been selected because of their interest and educational value as a basis for class discussion. They are not

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<sup>1</sup> *Accounting Principles Workbook*, 8th ed. (Homewood, Ill.: Richard D. Irwin, 1995).

<sup>2</sup> Robert N. Anthony, *Essentials of Accounting*, 5th ed. (Reading, Mass.: Addison-Wesley, 1993). This material is also available in the form of computer software for IBM-compatible and Apple computers, titled *Teach Yourself Essentials of Accounting*.

necessarily intended to illustrate either correct or incorrect handling of management problems. Skill in the management use of accounting information can be acquired, we believe, only through experience. Thinking about a case and discussing it in informal discussion groups and in the classroom require the student to do something—to analyze a problem, to weigh various factors involved in it, to make some calculations, to take a position, and so on. In class the student is required to explain her or his point of view, to defend it, to understand and appraise the arguments of colleagues, and to decide what arguments are the strongest. Practice in doing these things helps to increase skill and understanding; in fact, many educators believe that the really important parts of a subject can be learned only by experience of some sort, as opposed to merely hearing or reading about them. Thus, although the case material comprises less than half the pages in this book, the discussion of these cases is by far the more important part of the educational process. Of course, such discussions contribute to the students' communication skills as well as to their understanding of accounting.

This edition has a total of 121 cases. Some of these are new, and the majority of them that were carried over from the previous edition have been updated (in some instances with a change in case name).

Occasionally, a student or instructor questions our use of small business settings for many of the cases. Such cases often avoid certain complexities at a point when the student is not yet prepared to deal with them. We also would note that studies have reported that small businesses (those employing fewer than 500 people) represent over 99 percent of all U.S. businesses, provide about 50 percent of all private-sector jobs, generate almost 40 percent of the GNP, and contribute two out of three newly created jobs. We therefore feel that exposure to some small business cases is beneficial to students, many of whom will eventually work in such firms or work with them as auditors or consultants.

### **Changes in the Ninth Edition**

Developments in accounting, particularly financial accounting, have continued to be rapid in the last five years. These have resulted in many updating changes in the text. (Part 1 reflects Financial Accounting Standards Board [FASB] pronouncements through mid-1994, as well as the 1993 tax act.) More specifically, Chapters 2–12 reflect evolutionary and updating changes, including the additions of sections on executory contracts in Chapter 8, ESOPs and nonprofit organizations' equity in Chapter 9, other postretirement benefits in Chapter 10, and ethical problems in Chapter 14. For simplification the T-account method of preparing a cash flow statement has been deleted from Chapter 11.

The structure of Part 2 on management accounting has been changed in recognition of some students' confusing different cost *constructs* with different cost *systems*. The new structure stresses that there is *one* management accounting system, which uses full cost information (as well as

information on revenues and assets) for various measurement purposes, and uses responsibility cost information for management control purposes. In addition to the two purposes of measurement and control, management accounting has a third purpose—to aid in choosing from among alternative courses of action; but information for this purpose cannot come directly from the management accounting system because each alternative choice problem requires its own arrangement of accounting information.

Chapter 15 presents this new structure. The cost behavior coverage in Chapter 16 has been expanded to place far more emphasis on step-function costs and on the importance of being explicit about the relevant time period when characterizing a cost's behavior. Activity-based costing has been added to Chapter 18, and a brief discussion of quality costs is included in Chapter 19.

With this new structure the analysis of nonproduction variances appears in Chapter 21, immediately following coverage of production cost variances in Chapter 20. (Formerly, the two aspects of variance analysis were separated by several chapters, which some instructors found undesirable.) This unified treatment of variance analysis provides a natural transition into the other management control topics in Chapters 22–25, which include expanded treatment of control reports and incentive compensation in a new Chapter 25. Then short-run and long-term alternative choice decisions are described in Chapters 26 and 27, with Chapter 28 providing a summary of Part 2.

### **Acknowledgments**

We are grateful to the many instructors and students who have made suggestions for improving this book. Included among those people are our colleagues at the Harvard Business School and the schools of business administration at The University of Michigan and Northeastern University, as well as the anonymous reviewers who commented on the previous edition.

**Robert N. Anthony**  
**James S. Reece**  
**Julie H. Hertenstein**



## Index and Source of Cases

The 121 cases included in this book are listed below in alphabetical order, together with their authors' names and the institution with which each author was affiliated at the time the case was written. Cases with no name shown were written by, or under the supervision of, Robert N. Anthony, James S. Reece, or Julie H. Hertenstein. Unless otherwise indicated on the first page of a case, the copyright on all cases herein is held by Osceola Institute. No case may be reproduced in any form or by any means without the permission of its copyright holder. Information on requesting permission to reproduce Harvard Business School or Osceola Institute cases is included on the copyright page of this book. We regret that we are unable to provide permission information for cases not copyrighted by Harvard or Osceola.

Comments on the text, cases, or instructor's manual, or new ideas for teaching the cases, would be welcomed and should be sent to Professor Reece at the School of Business Administration, The University of Michigan, Ann Arbor, MI 48109-1234.

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<i>Title</i>	<i>Authors</i>
Amerbran Company (A)	
Amerbran Company (B)	
American Steel Corporation	Prof. R. F. Vancil, Harvard Business School
Amtrak Auto Ferry Service	Prof. W. Rotch and S. Allen, Darden Graduate Business School
Amurath Company	
Azienda Vinicola Italiana	Dr. E. de Gennaro, IPSOA (Turino)
Baldwin Bicycle Company	
Bartlett, John	
Bates Boatyard	Prof. C. B. Nickerson, Harvard Business School
Bennett Body Company	Profs. C. A. Bliss and R. N. Anthony, Harvard Business School
Birch Paper Company	W. Rotch and Profs. N. E. Harlan, Harvard Business School
Black Meter Company	
Brisson Company	
Brooks, Kim	
Campar Industries, Inc.	
Carter Corporation	
Church, C. F., Manufacturing	J. M. Baitzell and Profs. C. A. Bliss and R. N. Anthony, Harvard Business School
Climax Shipping Company	
Coburg, Baron	Prof. W. T. Andrews, Guilford College
Coffin, Jean, (A)	
Coffin, Jean, (B)	
Coffin, Jean, (C)	Profs. C. B. Nickerson and R. N. Anthony, Harvard Business School
Coffin, Jean, (D)	
Copies Express	
Cotter Company	Prof. R. F. Vancil, Harvard Business School
Craik Veneer Company	
Crompton, Ltd.	Prof. G. Shillinglaw, IMEDE
Dallas Consulting Group	R. A. Pearson and Prof. J. G. San Miguel, Harvard Business School
Darius Company	
Delaney Motors	Prof. A. Reinstein, University of Detroit, and Prof. R. N. Anthony, Harvard Business School
Depreciation at Delta and Pan Am	E. J. Petro and Prof. W. J. Bruns, Jr., Harvard Business School
Dhahran Roads	Prof. S. C. Frey, Jr., and M. Schlosser, Darden Graduate Business School
Digitrex Company	
Downtown Parking Authority	G. M. Taylor and Prof. R. F. Vancil
Empire Glass Company	Prof. D. F. Hawkins, Harvard Business School
Enager Industries, Inc.	
Fahning Manufacturing Company	
Financial Detective, The	C. S. Opitz and Prof. R. F. Bruner, Darden Graduate Business School
FMC Corporation Recapitalization (A)	S. S. Harmeling, M. Addonizio, and Profs. W. J. Bruns, Jr. and J. H. Hertenstein, Harvard Business School
FMC Corporation Recapitalization (B)	S. S. Harmeling, M. Addonizio, and Profs. W. J. Bruns, Jr. and J. H. Hertenstein, Harvard Business School
Forner Carpet Company	
French, Bill	R. C. Hill and Prof. N. E. Harlan, Harvard Business School
Freedom Technology Corporation	
Genmo Corporation	
Gentle Electric Company	Prof. W. E. Sasser, Jr., Harvard Business School

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Grant, W. T., Company	Prof. J. W. Culliton, Harvard Business School
Hanson Manufacturing Company	
Hardin Tool Company	
Hospital Supply, Inc.	
Huron Automotive Company	
Import Distributors, Inc.	
KLS Steel Company	Prof. M. J. Sandretto, Harvard Business School
Landau Company	
Limited Editions, Inc.	D. P. Frolin, Harvard Business School
Lipman Bottle Company	Prof. M. J. Sandretto, Harvard Business School
Lipton, Thomas J., Inc.	E. Roberts and Prof. W. Rotch, Darden Graduate Business School
	Prof. D. Solomons, University of Bristol
Liquid Chemical Company	
Los Niños Day Care Center	
Lupton Company	
MacDonald's Farm	J. Brown and Prof. J. K. Shank, Harvard Business School
Major League Baseball (B)	Prof. G. H. Sorter, New York University, and Prof. T. I. Selling, Amos Tuck School
Martin Corporation (A)	
Martin Corporation (B)	
Maynard Company (A)	
Maynard Company (B)	
Medfield Corporation	
Medieval Adventures Company	
Medi-Exam Services, Inc.	
Megashye Engineering Company	
Middleburg Realty Company	
Midwest Ice Cream Company (A)	W. J. Rauwerdink and Prof. J. K. Shank, Harvard Business School
Midwest Ice Cream Company (B)	W. J. Rauwerdink and Prof. J. K. Shank, Harvard Business School
Morgan Manufacturing	
Morrin Aircraft Company	
Moyer Corporation (A)	
Moyer Corporation (B)	
Murray, Paul	
Music Mart, Inc.	
National Helontogical Association	
Nernad Company	
Olympic Lumber Company	S. E. Roulac, Stanford University
Payson Lunch	Profs. R. O. Schlaifer and R. N. Anthony, Harvard Business School
PC Depot	
Piedmont University	
Pinetree Motel	
Problems in Full Cost Accounting	
Problems in Variance Analysis	
Reading Manufacturing Company	
Redwood Cafe (A)	
Redwood Cafe (B)	
Reynolds, R. J., Tobacco Company	C. A. Nichols and Prof. W. J. Bruns, Jr., Harvard Business School
Riechel Company	
Rock Creek Golf Club	
Rosemont Hill Health Center	Prof. D. W. Young, Harvard School of Public Health
Royal Crest, Inc.	R. H. Grueter and Prof. J. G. San Miguel, Harvard Business School
SafeCard Services, Inc.	
Santa Fe Art Gallery	
Save-Mart	

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Shuman Automobiles, Inc.	A. M. McCosh and Profs. D. F. Hawkins, J. R. Yeager, and J. S. Reece, Harvard Business School
Siemens Electric Motor Works (A)	Profs. R. Cooper and K. H. Wruck, Harvard Business School
Silver Appliance Company	
Sinclair Company	
Società Rigazio	Prof. G. Shillinglaw, IMEDE
Springfield National Bank	Prof. R. G. Stephens, Ohio State University
Stafford Press	
Statements of Cash Flows: Three Examples	Profs. W. J. Bruns, Jr., and J. H. Hertenstein, Harvard Business School
Stybel Industries, Inc.	Prof. R. Cooper, Harvard Business School
SunAir Boat Builders, Inc.	W. Earner and Profs. M. E. Barrett and J. S. Reece, Harvard Business School
Thomas, Jackson	
Trammel Snowmobile Company	
Trelease Industries, Inc.	
Trevino's Service Station	Profs. C. A. Bliss, R. W. Haigh, and R. N. Anthony, Harvard Business School
Tru-Fit Parts, Inc.	
Uncle Grumps Toys	Profs. K. Merchant and R. Cooper, Harvard Business School
Union Carbide Corporation	
United States Steel and Marathon Oil	
U.S. Windpower, Inc.	Prof. C. J. Christenson, Harvard Business School
Warren Agency	Prof. C. J. Christenson, Harvard Business School
Whiz Calculator Company	
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Xytech, Inc.	

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