



教育部高校工商管理类教学指导委员会双语教学推荐用书

工商管理经典丛书·会计与财务系列

BUSINESS ADMINISTRATION CLASSICS

高级会计学

英文版·第12版

弗洛伊德·比姆斯 (Floyd A. Beams)
约瑟夫·安东尼 (Joseph H. Anthony) 著
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毛新述 张 路 改编

ADVANCED ACCOUNTING

..... Twelfth Edition



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内 容 简 介

由弗洛伊德·比姆斯等编写的《高级会计学》一书自1979年出版以来受到会计学界的广泛好评,并被多个国家的高校选用,被认为是高级会计学教材的经典权威之作。

《高级会计学》第12版主要讨论了企业合并、合并财务报表、衍生工具与外币交易、外币财务报表、分部报告与中期财务报告等内容。第12版的修订反映了实务界新的发展以及会计法律法规的变化。本书所有的章节均从热门商业杂志中遴选相关知名公司、机构和事件的真实案例,作为理论阐述的有力补充。

本书适合作为高等院校会计、财务管理、审计专业本科生、研究生的专业课教材,也适合MBA,MPAcc及相关从业人员参考使用。

配套教辅与网上资源

本书原版配套教辅包括:英文PPT、教师指导手册、习题解答等。教师可使用本书最后的培生公司教辅申请表获得。

主 要 作 者 简 介

弗洛伊德·比姆斯(Floyd A. Beams) 弗吉尼亚理工大学教授。在《会计评论》《管理会计》等期刊上发表多篇文章。是美国会计学会和管理会计师协会的成员,并在这两个组织的委员会任职。获全美会计师协会莱布兰德铜奖、弗吉尼亚注册会计师协会颁发的“杰出会计人物奖”、管理会计师协会卡门·G.布罗学生分会颁发的“弗吉尼亚杰出会计教育奖”。

改 编 者 简 介

毛新述 中国人民大学会计学博士,北京工商大学商学院党委书记、教授、博士生导师。入选财政部全国会计领军(后备)人才和北京市长城学者培养计划。兼任财政部第一届企业会计准则咨询委员会咨询委员、中国会计学会企业会计准则专业委员会委员等。致力于会计准则、公司治理和国企改革等方面的研究,先后在《经济研究》《管理世界》《会计研究》等核心刊物上发表论文20余篇。主持国家级和省部级科研项目多项。曾多次获财政部、中国会计学会优秀论文奖,杨纪琬会计学奖。主要承担中级财务会计、高级财务会计、财务会计理论和实务等课程的教学工作。

张 路 北京大学光华管理学院管理学博士,北京工商大学商学院会计系讲师、硕士生导师,MPAcc中心执行主任。入选财政部全国会计领军(后备)人才培养计划。主讲高级财务会计等课程,参与和主持多项国家级和省部级科研项目,在《会计研究》《金融研究》等期刊上发表多篇论文。

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总 序

随着我国加入世界贸易组织，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、各类院校以及相关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，在我国教育界已经不是一个陌生的词汇，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。事实上，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，选用合适的教学用书就成为关系到双语教学成功与否的一个重要问题。双语教学使用原版引进图书的主要考虑是最大限度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、合适的双语教学用书。

顺应这样一种大的教育发展趋势，中国人民大学出版社同多家国际知名大出版公司，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图书，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，对原版图书进行了适当的改编，删减了一些不适合我国国情和不适合教学的内容；同时，根据教育部对双语教学用书篇幅合理、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层次。本套丛书尤其突出了以下一些特点：

- 保持英文原版图书的特色。本套双语丛书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图书的风貌。专家们的认真改编和审定，使本套丛书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。

● 突出管理类专业图书的实用性。本套丛书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，又考虑到教学用书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。本套丛书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，首先针对课程内容国际化程度较高的学科进行双语教学用书开发，在其专业模块内精心选择各专业教学用书。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用书的建议，更好地推出后续的双语教学用书及教辅材料。

● 篇幅合理，价格相对较低。为适应国内双语教学内容和课时的实际需要，本套丛书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，从而使本套丛书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，本套丛书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。

本套丛书是在双语教学用书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，为我们后续推出的图书更适于教学，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，但由于作者所处的政治、经济和文化背景不同，有些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

改编者的话

由弗洛伊德·比姆斯等编写的《高级会计学》一书自1979年第1版以来已修订了11次，受到了会计学界的广泛好评，并被多个国家的高校选用，被认为是高级会计学教材的经典权威之作。

《高级会计学》第12版的内容十分丰富，涵盖集团企业会计、金融工具会计、外币折算会计、政府会计、非营利组织会计等专题。考虑到我国会计学专业课程体系安排和教学时间限制，本次改编仅保留了企业合并、合并财务报表、衍生工具与外币交易、外币财务报表、分部报告与中期财务报告等章节内容，删除了合伙企业报告、政府会计及报告、非营利组织会计处理以及遗产和信托等章节内容。

概括来说，本书主要具有以下特色：

1. 内容完整，论述深入。本书介绍了集团企业、金融工具、外币折算中主要交易的会计处理和财务报告，尤其是企业合并会计和合并财务报表的编制，对企业合并的会计方法、合并财务报表的编制程序和技术、集团内部交易、股权变动、间接控股、相互持股、合并每股收益、合并所得税、合并现金流量表、下推会计、合并会计理论等做了系统深入的叙述。对这些内容的系统学习有助于我国集团公司合并报表的编制。此外，本书对有关衍生工具的会计处理、套期会计、外币折算等也做了详细深入的论述。

2. 贴近实务，生动有趣。本书引入知名公司、机构和事件的真实案例，并且案例大都来自公司的年度报告，这使得理论阐述与实务联系十分紧密。此外，本书不仅力求用有趣又生动的语言来给学生讲述会计学知识，而且所有章节都从热门商业杂志中摘录出相关内容，这大大增加了本书的可读性。

3. 习题丰富、资源完备。本书提供了大量的习题供学生练习，习题主要是源于过去的注册会计师考试题目，并根据章节内容进行了更新和扩充，以使学生能够更好地掌握相关理论知识和实务操作。本书具有完备的教辅资源，配套教辅包括：英文PPT、教师指导手册、习题解答等。教师可使用本书末的培生公司教辅申请表获得。

本书适合作为高等院校会计、财务管理、审计专业本科生、研究生的专业课教材，也适合MBA，MPAcc及相关从业人员参考使用。

毛新述

PREFACE *

NEW TO THIS EDITION

Important changes in the 12th edition of *Advanced Accounting* include the following:

- The text has been rewritten to align with both the *Financial Accounting Standards Board Accounting Standards Codification* and the *Governmental Accounting Standards Board Codification*. References to original pronouncements have been deleted, except where important in an historical context.
- The text now provides references to a listing of official pronouncements at the end of all chapters. Text length is reduced and rendered much more readable for the students.
- All chapters have been updated to include coverage of the latest international reporting standards and issues, where appropriate. As U.S. and international reporting standards move toward greater harmonization, the international coverage continues to expand in the 12th edition.
- All chapters have been updated to reflect the most recent changes to the *Financial Accounting Standards Board Codification* and *Governmental Accounting Standards Board Codification*.
 - Chapter 16 has been modified to clarify GAAP/non-GAAP issue with partnership accounting in instances where addition of a new partner may constitute a business combination.
- The governmental and not-for-profit chapters have been updated to include all standards through *GASB No. 70*. These chapters have also been enhanced with illustrations of the financial statements from Golden, Colorado. Coverage now includes the new financial statement elements (deferred inflows and outflows), as well as the new pension standards. Chapter 20 includes an exhibit with t-accounts to help students follow the governmental fund transactions and their financial statement impact.
- Chapter 23 coverage of fiduciary accounting for estates and trusts has been revised and updated to reflect current taxation of these entities as of December 31, 2013. Assignment materials have been modified to enhance student learning.

This 12th edition of *Advanced Accounting* is designed for undergraduate and graduate students majoring in accounting. This edition includes 23 chapters designed for financial accounting courses beyond the intermediate level. Although this text is primarily intended for accounting students, it is also useful for accounting practitioners interested in preparation or analysis of consolidated financial statements, accounting for derivative securities, and governmental and not-for-profit accounting and reporting. This 12th edition has been thoroughly updated to reflect recent business developments, as well as changes in accounting standards and regulatory requirements.

This comprehensive textbook addresses the practical financial reporting problems encountered in consolidated financial statements, goodwill, other intangible assets, and derivative securities. The text also includes coverage of foreign currency transactions and translations, partnerships, corporate liquidations and reorganizations, governmental accounting and reporting, not-for-profit accounting, and estates and trusts.

* 为保留原书概貌，前言未做删减。——改编者

An important feature of the 12th edition is the continued student orientation, which has been further enhanced with this edition. This 12th edition strives to maintain an interesting and readable text for the students. The focus on the complete equity method is maintained to allow students to focus on accounting concepts rather than bookkeeping techniques in learning the consolidation materials. This edition also maintains the reference text quality of prior editions through the use of electronic supplements to the consolidation chapters provided on the Web site that accompanies this text, at www.pearsonglobaleditions.com/Beams. These electronic supplements have been decreased from eight in the prior edition to three in the current edition. Deleted materials from the electronic supplements have been integrated into the text chapters as appropriate. The presentation of consolidation materials highlights working paper—only entries with shading and presents working papers on single upright pages. All chapters include current excerpts from the popular business press and references to familiar real-world companies, institutions, and events. This book uses examples from annual reports of well-known companies and governmental and not-for-profit institutions to illustrate key concepts and maintain student interest. Assignment materials include adapted items from past CPA examinations and have been updated and expanded to maintain close alignment with coverage of the chapter concepts. Assignments have been updated to include additional research cases and simulation-type problems. This edition maintains identification of names of parent and subsidiary companies beginning with P and S, allowing immediate identification. It also maintains parenthetical notation in journal entries to clearly indicate the direction and types of accounts affected by the transactions. The 12th edition retains the use of learning objectives throughout all chapters to allow students to better focus study time on the most important concepts.

ORGANIZATION OF THIS BOOK

Chapters 1 through 11 cover business combinations, the equity, fair value and cost methods of accounting for investments in common stock, and consolidated financial statements. This emphasizes the importance of business combinations and consolidations in advanced accounting courses as well as in financial accounting and reporting practices.

Accounting and reporting standards for acquisitions are introduced in Chapter 1. Chapter 1 also provides necessary background material on the form and economic impact of business combinations. Chapter 2 introduces the complete equity method of accounting as a one-line consolidation, and this approach is integrated throughout subsequent chapters on consolidations. This approach permits alternate computations for such key concepts as consolidated net income and consolidated retained earnings, and it helps instructors explain the objectives of consolidation procedures. The alternative computational approaches also assist students by providing a check figure for their logic on these key concepts. The one-line consolidation is maintained as the standard for a parent company in accounting for investments in its subsidiaries. Chapter 3 introduces the preparation of consolidated financial statements. Students learn how to record the fair values of the subsidiary's identifiable net assets and implied goodwill. Chapter 4 continues consolidations coverage, introducing working paper techniques and procedures. The text emphasizes the three-section, vertical financial statement working paper approach throughout, but Chapter 4 also offers a trial balance approach in the appendix. The standard employed throughout the consolidation chapters is working papers for a parent company that uses the complete equity method of accounting for investments in subsidiaries.

Chapters 5 through 7 cover intercompany transactions in inventories, plant assets, and bonds. The Appendix to Chapter 5 reviews SEC accounting requirements.

Chapter 8 discusses changes in the level of subsidiary ownership, and Chapter 9 introduces more complex affiliation structures. Chapter 10 covers several consolidation-related topics: subsidiary preferred stock, consolidated earnings per share, and income taxation for consolidated business entities. Chapter 11 is a theory chapter that discusses alternative consolidation theories, push-down accounting, leveraged buyouts, corporate joint ventures, and key concepts related to accounting and reporting by variable interest entities. Chapters 9 through 11 cover specialized topics and have been written as stand-alone materials. Coverage of these chapters is not necessary for assignment of subsequent text chapters.

Business enterprises become more global in nature with each passing day. Survival of a modern business depends upon access to foreign markets, suppliers, and capital. Some of the unique

challenges of international business and financial reporting are covered in Chapters 12 and 13. These chapters cover accounting for derivatives and foreign currency transactions and translations. As in the prior edition, Chapter 12 covers the concepts and common transactions for derivatives and foreign currency, and Chapter 13 covers accounting for derivative and hedging activities. Coverage includes import and export activities and forward or similar contracts used to hedge against potential exchange losses. Chapter 14 focuses on preparation of consolidated financial statements for foreign subsidiaries. This chapter includes translation and remeasurement of foreign-entity financial statements, one-line consolidation of equity method investees, consolidation of foreign subsidiaries for financial reporting purposes, and the combination of foreign branch operations.

Chapter 15 introduces topics of segment reporting under *FASB ASC Topic 280*, as well as interim financial reporting issues. Partnership accounting and reporting are covered in Chapters 16 and 17. Chapter 16 has been updated to include consideration of cases where a partnership change meets the criteria for treatment as a business combination. Chapter 18 discusses accounting and reporting procedures related to corporate liquidations and reorganizations.

Chapters 19 through 21 provide an introduction to governmental accounting, and Chapter 22 introduces accounting for voluntary health and welfare organizations, hospitals, and colleges and universities. These chapters are completely updated through *GASB Statement No. 70*, and provide students with a good grasp of key concepts and procedures related to not-for-profit accounting.

Finally, Chapter 23 provides coverage of fiduciary accounting and reporting for estates and trusts.

INSTRUCTORS' RESOURCES

The supplements that accompany this text are available for instructors only to download at our Instructor Resource Center, at www.pearsonglobaleditions.com/Beams. Resources include the following:

- **Solutions manual:** Prepared by the authors, the solutions manual includes updated answers to questions, and solutions to exercises and problems. Solutions to assignment materials included in the electronic supplements are also included. Solutions are provided in electronic format, making electronic classroom display easier for instructors. All solutions have been accuracy-checked to maintain high-quality work.
- **Instructor's manual:** The instructor's manual contains comprehensive outlines of all chapters, class illustrations, descriptions for all exercises and problems (including estimated times for completion), and brief outlines of new standards set apart for easy review.
- **Test bank:** This file includes test questions in true/false, multiple-choice, short-answer, and problem formats. Solutions to all test items are also included.
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To access the student download Web site, visit www.pearsonglobaleditions.com/Beams. This Web site includes the electronic supplements for certain chapters and problem templates.

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简明目录

第1章 企业合并	1
第2章 长期股权投资——投资方的会计处理与报告	25
第3章 合并财务报表：概述	61
第4章 合并财务报表：技术与程序	97
第5章 集团内部交易：存货	143
第6章 集团内部交易：固定资产	183
第7章 集团内部交易：债券	215
第8章 合并财务报表：股权变动	243
第9章 间接持股与相互持股	273
第10章 子公司优先股、合并每股收益以及合并所得税	307
第11章 合并理论、下推会计与公司合营	357
第12章 衍生工具与外币：概念与常见交易	397
第13章 衍生工具与套期活动的会计处理	415
第14章 外币财务报表	449
第15章 分部报告与中期财务报告	483

CONTENTS

Preface i

CHAPTER 1

Business Combinations 1

- Reasons for Business Combinations 2
- Antitrust Considerations 3
- Legal Form of Business Combinations 4
- Accounting Concept of Business Combinations 5
- Accounting for Combinations as Acquisitions 6
- Disclosure Requirements 15
- The Sarbanes-Oxley Act 15

CHAPTER 2

Stock Investments—Investor Accounting and Reporting 25

- Accounting for Stock Investments 25
- Equity Method—A One-Line Consolidation 28
- Investment in a Step-by-Step Acquisition 36
- Sale of an Equity Interest 37
- Stock Purchases Directly from the Investee 37
- Investee Corporation with Preferred Stock 38
- Extraordinary Items and other Considerations 39
- Disclosures for Equity Investees 39
- Testing Goodwill for Impairment 41

CHAPTER 3

An Introduction to Consolidated Financial Statements 61

- Business Combinations Consummated through Stock Acquisitions 61
- Consolidated Balance Sheet at Date of Acquisition 65
- Consolidated Balance Sheets after Acquisition 69
- Assigning Excess to Identifiable Net Assets and Goodwill 71
- Consolidated Income Statement 77
- Push-Down Accounting 78
- Preparing a Consolidated Balance Sheet Worksheet 79

CHAPTER 4

Consolidation Techniques and Procedures 97

- Consolidation under the Equity Method 97
- Locating Errors 104
- Excess Assigned to Identifiable Net Assets 104
- Consolidated Statement of Cash Flows 110
- Preparing a Consolidation Worksheet 115

CHAPTER 5

Intercompany Profit Transactions—Inventories 143

- Intercompany Inventory Transactions 144
- Downstream and Upstream Sales 148
- Unrealized Profits from Downstream Sales 151
- Unrealized Profits from Upstream Sales 154
- Consolidation Example—Intercompany Profits from Downstream Sales 156
- Consolidation Example—Intercompany Profits from Upstream Sales 159

CHAPTER 6

Intercompany Profit Transactions—Plant Assets 183

- Intercompany Profits on Nondepreciable Plant Assets 183
- Intercompany Profits on Depreciable Plant Assets 188
- Plant Assets Sold at Other than Fair Value 196
- Consolidation Example—Upstream and Downstream Sales of Plant Assets 197
- Inventory Purchased for Use as Operating Assets 200

CHAPTER 7

Intercompany Profit Transactions—Bonds 215

- Intercompany Bond Transactions 215
- Constructive Gains and Losses on Intercompany Bonds 216
- Parent Bonds Purchased by Subsidiary 218
- Subsidiary Bonds Purchased by Parent 224

CHAPTER 8

Consolidations—Changes in Ownership Interests 243

- Acquisitions during an Accounting Period 243
- Piecemeal Acquisitions 246
- Sale of Ownership Interests 248
- Changes in Ownership Interests from Subsidiary Stock Transactions 254
- Stock Dividends and Stock Splits by a Subsidiary 257

CHAPTER 9**Indirect and Mutual Holdings 273**

- Affiliation Structures 273
- Indirect Holdings—Father-Son-Grandson Structure 275
- Indirect Holdings—Connecting Affiliates Structure 278
- Mutual Holdings—Parent Stock Held by Subsidiary 282
- Subsidiary Stock Mutually Held 291

CHAPTER 10**Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation 307**

- Subsidiaries with Preferred Stock Outstanding 307
- Parent and Consolidated Earnings Per Share 313
- Subsidiary with Convertible Preferred Stock 316
- Subsidiary with Options and Convertible Bonds 317
- Income Taxes of Consolidated Entities 318
- Income Tax Allocation 319
- Separate-Company Tax Returns with Intercompany Gain 322
- Effect of Consolidated and Separate-Company Tax Returns on Consolidation Procedures 326
- Business Combinations 333
- Financial Statement Disclosures for Income Taxes 338

CHAPTER 11**Consolidation Theories, Push-Down Accounting, and Corporate Joint Ventures 357**

- Comparison of Consolidation Theories 358
- Illustration—Consolidation Under Parent-Company and Entity Theories 360
- Push-Down Accounting and Other Basis Considerations 369
- Joint Ventures 375
- Accounting for Variable Interest Entities 378

CHAPTER 12**Derivatives and Foreign Currency: Concepts and Common Transactions 397**

- Derivatives 397
- Foreign Exchange Concepts and Definitions 402
- Foreign Currency Transactions other than Forward Contracts 404

CHAPTER 13**Accounting for Derivatives and Hedging Activities 415**

- Accounting for Derivative Instruments and Hedging Activities 415
- Accounting for Hedge Contracts: Illustrations of Cash Flow and Fair-Value Hedge Accounting Using Interest Rate Swaps 425
- Foreign Currency Derivatives and Hedging Activities 429