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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

成本与管理会计

英文版·第15版

查尔斯·亨格瑞 (Charles T. Horngren)
斯里坎特·达塔尔 (Srikant M. Datar) 著
马达夫·拉詹 (Madhav V. Rajan)
王立彦 刘应文 改编

COST ACCOUNTING
A MANAGERIAL EMPHASIS

..... Fifteenth Edition

 中国人民大学出版社



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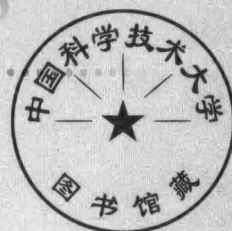
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内 容 简 介

这是一部几十年来畅销不衰的经典会计学教材，在全球会计界和管理界具有广泛的影响，尤其适用于MBA教学，同时也是在职管理者的知识库。

本书内容反映了当代成本会计、管理会计领域实践和理论的最新发展，体现了欧美经济发达国家尤其是美国的成本会计或管理会计领域出现的新思想和新方法。以价值链为主线的成本管理思想代表着成本与管理会计发展的主流和趋势。作者特别注意对每一章以流线型方式表述，给出更好、更清晰的解释。书中的公司实例取自不同国家，内容涵盖不同产业，本书因此成为大学工商管理专业的优秀教材。

与本书相关的翻译版已由中国人民大学出版社出版，可供读者参考。

作 者 简 介

查尔斯·亨格瑞 (Charles T. Horngren) 斯坦福大学会计学荣誉退休教授，入选会计名人堂。美国会计学会会员，曾担任美国会计学会会长和研究部主任，于1973年获美国会计学会首次颁发的杰出会计教育者奖。美国管理会计师协会会员，获得美国管理会计师协会颁发的杰出服务奖。美国加利福尼亚州注册会计师基金会曾授予亨格瑞杰出成就奖和著名教授奖，他是同时获得这两个奖项的第一人。

斯里坎特·达塔尔 (Srikant M. Datar) 哈佛大学商学院教授。达塔尔的教学口碑甚佳，曾在卡内基梅隆大学获教学组织奖，在斯坦福大学获杰出教育者奖。

马达夫·拉詹 (Madhav V. Rajan) 斯坦福大学商学院教授、法学院教授。2004年获得美国会计学会的管理会计杰出贡献奖。

改 编 者 简 介

王立彦 博士，北京大学光华管理学院教授，责任与社会价值中心主任，学术期刊《中国会计评论》主编，专业期刊《中国管理会计》主编。相关社会兼职包括我国财政部管理会计咨询专家、美国管理会计师协会学术会员、国际内部审计师协会会员。

刘应文 博士，北京科技大学东凌经济管理学院讲师。主要讲授高级财务会计、审计等课程。参与编写、翻译教材两部，发表论文多篇。

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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，为使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

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改编者的话

《成本与管理会计》这本经典教材出自美国斯坦福大学和哈佛大学的几位教授，几十年来畅销不衰，在美国以外发行量最大，在全球会计界和管理界有着广泛影响。本书以价值链为主线成本管理思想代表着成本管理会计发展的主流和趋势。书中的公司实例取自不同国家，内容涵盖不同产业，从而使本书成为大学工商管理专业的优秀教材。

诚如作者在前言中所说，本书所强调的主题是，成本会计作为一种企业策略和实施的管理工具，为管理者提供编制计划和实施控制的关键数据，也用于产品、服务和客户方面的成本计算。成本会计人员正在被要求成为决策制定者而不仅仅是数据提供者。因此，为不同目的提供不同的成本资料的理念贯穿本书始终。

相比之前的第14版，第15版的主要更新包括：第一，进行更深入的全球性问题考量；第二，增加对商贸业、服务业的关注；第三，特别强调可持续性，体现长期财务、社会、环境方面的绩效；第四，增加了新的跨域性话题，譬如可持续性战略、转移定价策略等；第五，每章开头的真实场景让内容更加贴近现实；第六，观念实施专栏增加了新专题；第七，继续采取流线型表达方式，并拓延到新的章节；第八，对各章的内容和表达予以更新。

为了方便教学和学习使用，我们对原书进行了适当的删减和简化。

亨格瑞教授领衔编著的这本教材，我曾经翻译了几个版次。每次翻译的过程也是学习的过程。我注意到，版次的更新反映了美国经济和商业、企业的变化，以及社会的演进。对于书中描述和分析的美国成本会计、管理会计领域，我有许多不了解或不太了解之处，几次通过电子邮件方式向亨格瑞教授请教，他都很耐心地给我回复。2000年在我国香港的一次会计专业活动中，我见到了亨格瑞教授，虽然只有短短半小时的请教时间，但我受益良多。2001年秋季学期我在美国加利福尼亚州进行学术交流和访问教学，经由朋友帮助，每周去斯坦福大学商学院听课，那时亨格瑞教授已经退休，只是偶尔到学院，所以未能再见，可是他很热心地通过同事转交给我另外一本教材。如今，亨格瑞教授已经去世，想起这些往事令我格外伤感。

在我国，财政部2014年10月发布《关于全面推进管理会计体系建设的指导意见》，其后又发布《管理会计基本指引》及各项《管理会计应用指引》，表明我国“管理会计热潮”的到来。《成本与管理会计》这本优秀教材在高校培养会计和管理专业人才方面将继续发挥作用。

王立彦

Preface*

Studying Cost Accounting is one of the best business investments a student can make. Why? Because success in any organization—from the smallest corner store to the largest multinational corporation—requires the use of cost accounting concepts and practices. Cost accounting provides key data to managers for planning and controlling, as well as costing products, services, even customers. This book focuses on how cost accounting helps managers make better decisions, as cost accountants are increasingly becoming integral members of their company's decision-making teams. In order to emphasize this prominence in decision making, we use the “different costs for different purposes” theme throughout this book. By focusing on basic concepts, analyses, uses, and procedures instead of procedures alone, we recognize cost accounting as a managerial tool for business strategy and implementation.

We also prepare students for the rewards and challenges they face in the professional cost accounting world of today and tomorrow. For example, we emphasize both the development of analytical skills such as Excel to leverage available information technology and the values and behaviors that make cost accountants effective in the workplace.

New to This Edition

Deeper Consideration of Global Issues

Businesses today have no choice but to integrate into an increasingly global ecosystem. Virtually all aspects, including supply chains, product markets, and the market for managerial talent, have become more international in their outlook. To illustrate this, we incorporate global considerations into many of the chapters. For example, Chapter 6 talks about the special challenges of budgeting in multinational companies while Chapter 23 discusses the challenges of evaluating the performance of divisions located in different countries. The opener for Chapter 17 highlights the differences in the way process flows are accounted for under U.S. and international accounting rules and the impact of these differences on companies' margins and after-tax income. Chapter 22 examines the importance of transfer pricing in minimizing the tax burden faced by multinational companies. Several new examples of management accounting applications in companies are drawn from international settings.

Increased Focus on Merchandising and Service Sectors

In keeping with the shifts in the U.S. and world economy, this edition makes greater use of merchandising and service sector examples, with corresponding de-emphasis of traditional manufacturing settings. For example, Chapter 10 illustrates linear cost functions in the context of payments for cloud computing services. Chapter 20 highlights inventory management in retail organizations and has a revised example based on a seller of sunglasses. Chapter 21 now incorporates a new running example that looks at capital budgeting in the context of a transportation company. Several Concepts in Action boxes focus on the merchandising and service sectors, including the use of activity-based costing to reduce the costs of health care delivery (Chapter 5), the structure of SGA costs at Nordstrom (Chapter 2), and an analysis of the operating income performance of Best Buy (Chapter 12).

Greater Emphasis on Sustainability

This edition places significant emphasis on sustainability as one of the critical managerial challenges of the coming decades. Many managers are promoting the development and implementation of strategies to achieve long-term financial, social, and environmental performance as key imperatives. We highlight this in Chapter 1 and return to the theme in

* 为使读者了解原书概貌，前言未作删改。

several subsequent chapters. Chapter 12 discusses the benefits to companies from measuring social and environmental performance and how such measures can be incorporated in a balanced scorecard. Chapter 23 provides several examples of companies that mandate disclosures and evaluate managers on environmental and social metrics. A variety of chapters, including Chapters 4, 10, and 15, contain vignettes that stress themes of energy independence, using cost analysis to reduce environmental footprints, and constructing “green” homes in a cost-effective manner.

New Cutting-Edge Topics

The pace of change in organizations continues to be rapid. The fifteenth edition of *Cost Accounting* reflects changes occurring in the role of cost accounting in organizations.

- We have introduced sustainability strategies and the methods companies use to implement sustainability with business goals.
- We have added ideas based on academic research regarding the weights to be placed on performance measures in a balanced scorecard.
- We have provided details on the transfer pricing strategies used by multinational technology firms such as Apple and Google to minimize income taxes.
- We discuss current trends in the regulation of executive compensation.
- We describe the evolution of enterprise resource planning systems and newer simplified costing systems that practice lean accounting.
- We discuss the role of accounting concepts and systems in fostering and supporting innovation and entrepreneurial activities in firms.

Opening Vignettes

Each chapter opens with a vignette on a real company situation. The vignettes engage the reader in a business situation or dilemma, illustrating why and how the concepts in the chapter are relevant in business. For example, Chapter 2 describes how Hostess Brands, the maker of Twinkies, was driven into liquidation by the relatively high proportion of fixed costs in its operations. Chapter 4 explains the importance of job costing for “green” homebuilders such as KB Home. Chapter 8 examines Tesla Motors’ understanding of fixed and variable overhead costs for planning and control purposes. Chapter 12 shows how Volkswagen’s Brazilian subsidiary used the balanced scorecard to guide its journey out of the global financial crisis. Chapter 15 shows the impact of two alternative methods of cost allocation considered by the U.S. government for charging customers for the costs of developing “Smart Grids” for power. Chapter 23 describes the historical misalignment between performance measurement and pay at AIG and the recent changes to the compensation plans for its executives.

Concepts in Action Boxes

Found in every chapter, these boxes cover real-world cost accounting issues across a variety of industries, including automobile racing, defense contracting, entertainment, manufacturing, and retailing. New examples include:

- Cost–Volume–Profit Analysis Makes Megabus a Mega-Success (Chapter 3)
- Flexible Budgets at Corning (Chapter 7)
- What Does It Cost AT&T to Send a Text Message (Chapter 10)
- Are Charitable Organizations Allocating Joint Costs in a Misleading Way? (Chapter 16)
- Avoiding Performance-Measurement Silos at Staples (Chapter 23)

Streamlined Presentation

We continue to try to simplify and streamline our presentation of various topics to make it as easy as possible for students to learn the concepts, tools, and frameworks introduced in different chapters. A major change in this edition is the reorganization of Chapters 12

and 13. Chapter 13 in the fourteenth edition, “Strategy, Balanced Scorecard, and Strategic Profitability Analysis,” has been moved to Chapter 12, and Chapter 12 in the fourteenth edition, “Pricing Decisions and Cost Management,” has been moved to Chapter 13. As a result of the switch, Chapter 13 is the first of four chapters on cost allocation. We introduce the purposes of cost allocation in Chapter 13 and discuss cost allocation for long-run product costing and pricing. Continuing the same example, Chapter 14 discusses cost allocation for customer costing. Chapter 15 builds on the Chapter 4 example to discuss cost-allocation for support departments. Chapter 16 discusses joint cost allocation. As a result of the reorganization, we have also made major revisions in the structure and writing of each of these chapters as we discuss in detail in the next section.

Other examples of more streamlined presentations can be found in:

- Chapter 2 on the discussion of fundamental cost concepts and the managerial framework for decision making.
- Chapter 6, which has a revised appendix that ties together the chapter example and the cash budget.
- Chapter 8, which has a comprehensive chart that lays out all of the variances described in Chapters 7 and 8.
- Chapter 9, which uses a single two-period example to illustrate the impact of various inventory costing methods and denominator level choices.

Selected Chapter-by-Chapter Content Changes

Thank you for your continued support of Cost Accounting. In every new edition, we strive to update this text thoroughly. To ease your transition from the fourteenth edition, here are selected highlights of chapter changes for the fifteenth edition.

Chapter 1 has been rewritten to include greater discussion of sustainability and why this issue has become increasingly critical for managers. It also includes more material on the importance of ethics, values, and behaviors as well as the role of the Sarbanes–Oxley act in improving the quality of financial reporting.

Chapter 2 has been updated and revised to make it easier for students to understand core cost concepts and to provide a framework for how cost accounting and cost management help managers make decisions.

Chapter 3 now includes greater managerial content, using examples from real companies to illustrate the value of cost–volume–profit analysis in managerial decision making.

Chapter 4 has been revised with the addition of substantial new material to the section discussing end-of-period adjustments for the difference between Manufacturing Overhead Control and Manufacturing Overhead Allocated. The chapter also now discusses criteria for allocating costs and relates them to real examples to highlight why managers need allocated cost information to make decisions.

Chapter 5 has been reorganized with a new section on first-stage allocation to help students understand how costs from the standard accounting classifications (salaries, depreciation, rent, and so on) are allocated to activity-cost pools. The discussion of behavioral considerations in implementing activity-based costing has been moved to a new section and integrated with other material in the chapter. There is also new material on the tradeoffs related to allocating facility-sustaining costs to products or not allocating them at all because these costs do not have good cost drivers.

Chapter 6 has been significantly rewritten with the addition of more managerial content. In addition, the appendix has been completely reworked to tie together the chapter example and the cash budget.

In Chapter 7, the appendix on market-share and market-size variances has been replaced with one on mix and yield variances, which provide a natural extension of efficiency variances to settings with substitutable inputs. Chapter 8 now provides a revised comprehensive summary of the variances in both Chapters 7 and 8 via an innovative new exhibit.

Chapter 9 has been simplified substantially by a change in the integrated example from three to two periods. This retains the pedagogical value of the example while

making it much easier for students to read and understand. Exhibit 9-4 and the material around it have been simplified further, and the self-study problem has also been revised.

Chapter 10 provides a practical guide to the use of various cost estimation techniques with many illustrative examples. The opening vignette has been revised, and we include a new discussion of the difference between correlation and causation, as well as a more streamlined description of inference and hypothesis testing when using regression analysis.

Chapter 11 has been revised substantially; the material on “Theory of Constraints and Throughput Contribution Margin” from Chapter 19 has now been incorporated into a new section in this chapter. The text and numbers have been rewritten to link with the Power Recreation problem already in Chapter 11 (and the chapter appendix). The chapter has been made easier for students to follow by replacing paragraphs with tables. Throughout, there is greater emphasis on understanding why relevant costs and revenues are important when making decisions.

The new Chapter 12 (on the balanced scorecard) has been rewritten with a completely new section on using the balanced scorecard to achieve environmental and social goals. This section describes the motivations for companies to focus on sustainability goals (such as the concept of shared value), sustainability strategies, and the methods companies use to implement sustainability with business goals. There is also a new exhibit extending the Chipset balanced scorecard to include environmental and social objectives and measures.

The new Chapter 13 focuses on cost allocation for long-run pricing decisions. The material on short-run costing and pricing (from Chapter 12 in the fourteenth edition) has been moved to Chapter 11.

Chapter 14 has been completely rewritten. It continues the same example of Astel Computers from Chapter 13 but switches the context from cost allocation for pricing to cost allocation for customer profitability. The order of presentation, the content, the examples, and the exhibits are all new. The chapter now starts with customer profitability based on customer-level costs and discusses the hierarchical operating income statement. It then motivates why corporate, division, and distribution channel costs need to be allocated and the criteria that can be used to allocate them. The chapter closes with sales variances and market-share and market-size variances (moved here from Chapter 7). The example is new and builds on the Astel Computers example that is used throughout Chapters 13 and 14.

Chapter 15 is also heavily revised, with new content, examples, and exhibits. It continues the example of Robinson Company from Chapter 4 but adds more issues around cost allocation—single rate, dual rate, and support-department cost allocations using direct, step-down, and reciprocal methods. Using the same example helps link and integrate normal costing and support department cost allocation.

Chapter 16 now provides an in-depth discussion of the rationale for joint-cost allocation and the merits and demerits of various joint-cost allocation methods. It also uses real-world examples to highlight the preferred method of joint-cost allocation in various settings.

Chapters 17 and 18 present actual costing with the material on standard costing discussed in the appendix. We have added a discussion of managerial issues when estimating equivalent units and choosing between the FIFO and weighted-average costing methods. Chapter 18 emphasizes the importance of reducing spoilage and scrap and more generally the theme of striving for a sustainable production and service environment.

As a result of moving material on the theory of constraints to Chapter 11, Chapter 19 now focuses on quality and time. We use the same Photon example throughout the chapter to discuss both quality and time-based competition. This helps to integrate and streamline the chapter.

Chapter 20 contains revised content and presentation comparing traditional and just-in-time purchasing (and a changed Exhibit 20-5). The sections on supplier evaluation, relevant costs of quality, and timely deliveries have also been rewritten, as well as the material on enterprise resource planning systems and lean accounting.

Chapter 21 has been completely redone with an entirely new example and a set of revised (and clearer) exhibits. The focus has shifted from a manufacturing setting to a transportation firm evaluating the purchase of a new hybrid-engine bus.

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