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MBA精选教材·英文影印版

INTRODUCTION TO MANAGEMENT ACCOUNTING

管理会计

[第15版]

Charles T. Horngren

Gary L. Sundem

[美] William O. Stratton 著

David Burgstahler

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· 院长寄语 ·

北京大学光华管理学院秉承北大悠久的人文传统、深邃的学术思想和深厚的文化底蕴,经过多年努力,目前已经站在中国经济发展与企业管理研究的前列,以向社会提供具有国际水准的管理教育为己任,并致力于帮助国有企业、混合所有制企业和民营企业实现经营管理的现代化,以适应经济全球化趋势。

光华 MBA 项目旨在为那些有才华的学员提供国际水准的管理教育,为工商界培养熟悉现代管理理念、原理和技巧的高级经营管理人才,使我们的 MBA 项目成为企业发展壮大之源,为学员创造迅速成长和充分发挥优势的条件和机会。

为了适应现代人才需求模式和建立中国的一流商学院,同时也为了配合北大 MBA 教育工作的展开,光华管理学院与北京大学出版社联合推出本套《MBA 精选教材·英文影印版》,并向国内各兄弟院校及工商界人士推荐本套丛书。相信我们这些尝试将会得到社会的支持。而社会对我们的支持,一定会使光华 MBA 项目越办越好,越办越有特色。

北京大学光华管理学院名誉院长

陈以宁

出版者序言

自2001年12月加入世界贸易组织以来,中国进一步加强了与世界各国的政治、经济、文化各方面的交流与合作,这一切都注定中国将在未来世界经济发展中书写重要的一笔。

然而,中国经济的发展正面临着前所未有的人才考验,在许多领域都面临着人才匮乏的问题,特别是了解国际贸易规则、能够适应国际竞争需要的国际管理人才,更是中国在未来国际竞争中取胜的决定性因素。因此,制定和实施人才战略,培养大批优秀人才,是我们在新一轮国际竞争中赢得主动的关键。

工商管理硕士(MBA)1910年首创于美国哈佛大学,随后MBA教育历经百年风雨不断完善,取得了令世人瞩目的成绩。如今,美国MBA教育已经为世界企业界所熟知,得到社会的广泛认可和高度评价。MBA教育在我国虽起步较晚,但在过去十余年里,我国的MBA教育事业发展非常迅速,也取得了相当显著的成绩。

目前,国内的MBA教育市场呈现一片繁荣景象,但繁荣的背后却隐藏着种种亟待解决的问题。其中一个就是教材的问题。目前,国内市场上国外引进版教材在一定程度上还存在新旧好坏参差不齐的现象,这就需要读者在使用引进版教材时进行仔细的甄别。

北京大学出版社推出的《MBA精选教材·英文影印版》弥补了国内MBA教材市场的缺憾,给国内MBA教材市场注入了一股新鲜的血液。全套丛书基本覆盖了北京大学MBA的主修课程,包括:管理学、营销学、战略管理、管理信息系统、运作管理、人力资源管理、商务沟通、国际金融、金融管理、决策分析、货币银行学、会计学等。另外,在十几门主课的基础上又增加了几门高级选修课程,包括:国际会计学、组织行为学、投资学、商务学、财务报表解析、管理会计、管理沟通、商业伦理学、企业家精神等。

本套丛书的筛选大体上本着以下几点原则:(1)出“新”。克服以往教材知识陈旧、落后的弊端,大部分教材都与国外原版书同步出版。(2)出“好”。本套丛书收入了美国哈佛大学、斯坦福大学、麻省理工学院等著名院校所采用的教材,如《管理学》、《营销管理架构》、《管理信息系统》、《人力资源管理》、《财务会计》、《管理会计》、《面向管理的数量分析》等;本套丛书还收入了著名学术界宗师包括斯蒂芬·罗宾斯(《管理学基础》)、菲利普·科特勒(《营销管理架构》)、查尔斯·霍恩格伦(《财务会计》)等人的学术巨著。(3)出“精”。大多数教材都是再版多次,经过不断的修改和完善而成的。

本套《MBA精选教材·英文影印版》集合了美国经济学界和管理学界各个学科领域专家的权威巨著,该丛书经过北京大学光华管理学院及其他著名高校知名学者的精心选编,包括了大量精深的理论指导和丰富的教学案例,真正称得上是一套优中选精的MBA教材。

致谢

本套教材是我社与国外一流专业出版公司合作出版的,是从大量外版教材中选出的最优秀的一部分。在选书的过程中我们得到了很多专家学者的支持和帮助,可以说每一本书都经过处于教学一线的专家、学者们的精心审定,北京大学出版社英文影印版教材的顺利出版离不开他们

的无私帮助,在此,我们对审读并对本套图书提出过宝贵意见的老师们表示衷心的感谢,他们是:

北京大学光华管理学院:符国群、李东、梁钧平、陆正飞、王建国、王其文、杨岳全、于鸿君、
张国有、张圣平、张志学、朱善利

中央财经大学会计系:孟焰

本套丛书的顺利出版还得到了培生教育出版集团(Pearson Education)北京办事处的大力支持,对他们的付出我们也致以深深的谢意。

教 辅 材 料 说 明

教材,顾名思义教学之材料,它和普通的书籍有一个很大的区别,就是必须“方便教师教学”。所以,好的教材更需有完备的教学辅助材料相匹配,且每一本教材都要有教辅材料,只有配备了齐全的辅助材料才能称其为完整的教材。《MBA 精选教材·英文影印版》系北京大学出版社获全球最大的教育出版集团——美国培生教育出版集团(Pearson Education)独家授权之英文影印版本。培生教育出版集团旗下的国际知名教育图书出版公司 Prentice Hall/Addison Wesley/Longman 出版的高品质的经济管理类出版物,已成为全美乃至全球高校采用率最高的教材,享誉全球教育界、工商界。我社在选择此套教材的过程中,尽量选择了教辅材料齐全的教材,这些教辅材料包括:教学指导用书、教学提纲、测试题、解答题、课堂演示文稿等,以书、幻灯片、CD、CD-ROM 等形式出现。同时,这些材料还可通过访问培生教育出版集团的相关网址: <http://www.prenhall.com>、<http://www.pearsoned.com>、<http://www.aw.com> 免费下载。

欲获得相关教辅材料的教师烦请填写每本书后面所附的《教学支持说明》,以确保此教辅材料仅为教师获得。

出 版 声 明

本套丛书是对国外原版教材的直接影印,由于各个国家政治、经济、文化背景的不同,原书中出版者和作者所持观点及结论尚需商榷,请广大读者在阅读过程中加以认真分析和鉴别。我们希望本套丛书的出版能够促进中外文化学术交流,推进国内经济与管理专业的教学,为中国经济走向世界作出一份贡献。

我们欢迎所有关心中国 MBA 教育的专家学者对我们的工作进行指导,欢迎每一位读者给我们提出宝贵的意见和建议。

北京大学出版社
经济与管理图书事业部
2006 年 1 月

关于本书

适用对象

本书适用于本科生、研究生和 MBA 的管理会计学课程,也可作为各企业、公司管理人员的培训教材和参考书。

内容简介

本书是美国最为畅销的管理会计学教材。本版新书主要讲述了决策制定、面向计划 and 控制的会计核算、资本预算、生产成本等方面的内容,提供了管理会计中有关现实世界的决策制定方法,使学生对成本、成本行为以及应用成本信息进行计划、控制、决策等有一个立体的理解。

作者简介

Charles T. Horngren, 斯坦福大学会计系的 Edmund W. Littlefield 名誉会计学教授。会计名人堂人物之一,曾担任美国会计协会的主席和研究主管。

Gary L. Sundem, 华盛顿大学西雅图分校会计系 Julius A. Roller 教授。

William O. Stratton, 犹他州 Dixie 州立大学会计学教授。

David Burgstahler, 西雅图华盛顿大学的 Gerhard G. Mueller 荣誉会计学教授。

Jeff Schatzberg, 亚利桑那大学 Eller 管理学院的 Humberto Lopez 会计学教授。

本版更新

- 新增商务知识库——提供了微软、通用电气、西南航空、哈雷—戴维森、北电网络和哈佛大学等知名公司及机构的运营分析。
- 新增开篇实例——帮助读者理解会计在当前商务运作中所扮演的角色。案例涉及星巴克、波音公司、美国航空、麦当劳、耐克和戴尔等知名企业。
- 新增基于耐克的年度报表(10-K)的问题——这些问题会在每一章中出现。这些问题举例说明了如何通过公开的信息了解公司的概况、成本以及管理决策。
- 更广泛地分析商业道德问题——在每一章的习题中都有商业道德相关的问题。
- 一些章节内容的重大改编和修订。

教辅资源

- 教学用 PPT。
- 教师指导手册:包括学生学习目标、主要知识点概述、附有讲义的大纲。
- 习题解答:提供教材中所有习题的精确、完整答案。
- 试卷生成软件:该软件可以帮助教师方便、快捷地生成试卷。包括判断正误题、概念题、选择题、思考题、练习题等。
- 课程网站 <http://www.prenhall.com/horngren> 这是一套完整的网络教学资源,给师生提供了丰富的资料,包括在线学习指南和 Excel 电子表格模版。

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About the Authors



Charles T. Horngren is 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 is also the recipient of honorary doctorates from Marquette University and DePaul University.

A certified public accountant, Horngren served on the Accounting Principles Board for 6 years, the Financial Accounting Standards Board Advisory Council for 5 years, and the Council of the American Institute of Certified Public Accountants for 3 years. For 6 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 has been its president and its director of research. He received the association's first annual Outstanding Accounting Educator Award. He also received its Lifetime Contribution to Management Accounting Award.

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

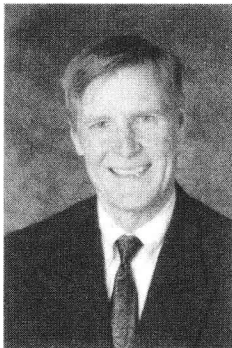
The American Institute of Certified Public Accountants presented its first Outstanding Educator Award to Horngren.

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

Professor Horngren is also a member of the Institute of Management Accountants, where he has 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 other accounting books published by Pearson: *Cost Accounting: A Managerial Emphasis*, *Introduction to Financial Accounting*, *Accounting*, and *Financial Accounting*.

Horngren is the Consulting Editor for the Charles T. Horngren Series in Accounting.



Gary L. Sundem is professor of accounting emeritus at the University of Washington, Seattle. He received his BA from Carleton College and his MBA and PhD from Stanford University.

Professor Sundem was the 1992–1993 president of the American Accounting Association. He was executive director of the Accounting Education Change Commission, 1989–1991, and served as editor of *The Accounting Review*, 1982–1986. He is currently vice president of education for the International Association for Accounting Education and Research.

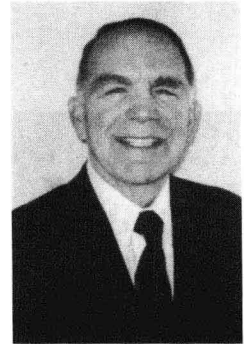
Sundem is past president of the Seattle chapter of the Institute of Management Accountants. He has served on IMA's national board of directors and chaired its Academic Relations and Professional Development committees. He chaired the AACSB's Accounting Accreditation Committee, 1997–1999, and currently serves on the Board of Trustees of Rainier Mutual Funds and the Board of Trustees of Carleton College. He received the Carleton College Outstanding Alumni award in 2002.

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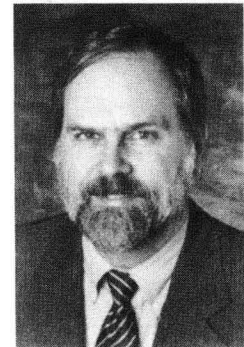
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Jeff Schatzberg is the Humberto Lopez Professor of Accounting in the Eller College of Management at the University of Arizona. Professor Schatzberg received his BA (in Philosophy), MA (in accounting), and PhD (in business administration), all at the University of Iowa. Professor Schatzberg has numerous publications in the most prestigious accounting and business journals, including the *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice and Theory*. His teaching and research interests are in managerial accounting and auditing. He has given numerous seminars at several U.S. universities and international schools in Canada, England, Wales, Norway, France, Germany, and Switzerland. Jeff has also served on the editorial board of several scholarly accounting journals.

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