



The Association of
Accountants and
Financial Professionals
in Business

汉英双语版

本辑含一则教案

管理会计师协会 教学案例

IMA Educational Cases

第5辑

Volume 5

瑞夫·劳森(Raef Lawson)/编

杨继良/主译

胡金凤 赵澄/校



经济科学出版社
Economic Science Press

第 5 辑

Volume 5

管理会计师协会教学案例

IMA Educational Cases

(汉英双语版)

瑞夫·劳森 (Raef Lawson) 编

杨继良 主译

胡金凤 赵 澄 校

经济科学出版社

图书在版编目 (CIP) 数据

管理会计师协会教学案例. 第5辑 / (美) 劳森 (Lawson, R.)
编: 杨继良译. —北京: 经济科学出版社, 2014. 1
ISBN 978-7-5141-3976-1

I. ①管… II. ①劳… ②杨… III. ①管理会计—案例
IV. ①F234.3

中国版本图书馆 CIP 数据核字 (2013) 第 267580 号

图字: 01-2014-0198

管理会计师协会教学案例 (第5辑)

IMA Educational Cases-Volume 5

© 2014 Institute of Management Accountants

© 2014 中英文双语专有出版权属经济科学出版社

All rights reserved. No part of this book may be reproduced in any form without the written permission of Institute of Management Accountants and Economic Science Press.

未经管理会计师协会 (IMA) 和经济科学出版社的书面许可, 本书的任何部分均不可以任何形式翻印。

责任编辑: 周国强

责任校对: 隗立娜

责任印制: 邱 天

管理会计师协会教学案例

(第5辑)

瑞夫·劳森 (Raef Lawson) 编

经济科学出版社出版、发行 新华书店经销

社址: 北京市海淀区阜成路甲 28 号 邮编: 100142

编辑部电话: 88191350 发行部电话: 88191540

网址: www.esp.com.cn

电子邮件: esp@esp.com.cn

天猫网店: 经济科学出版社旗舰店

网址: <http://jjkxcbs.tmall.com>

北京密兴印刷有限公司印装

787×1092 16开 18印张 500000字

2014年2月第1版 2014年2月第1次印刷

印数: 0001—3000册

ISBN 978-7-5141-3976-1 定价: 49.00元

(图书出现印装问题, 本社负责调换。电话: 010-88191502)

(版权所有 翻印必究)

始于 1919 年的管理会计专业机构——美国管理会计师协会

美国管理会计师协会（The Institute of Management Accountants，简称 IMA[®]）成立于 1919 年，是全球领先的国际管理会计师认证和服务机构，属非营利性组织，总部设在美国新泽西州，在全球 120 个国家、200 个分会中拥有超过 6.5 万名会员，并通过设立在苏黎世、迪拜和北京的办事处为会员提供本土化服务。

在国际上，作为 COSO 委员会的创始成员和国际会计师联合会（IFAC）的主要成员，IMA 在管理会计、公司内部规划与控制、风险管理等领域始终参与最前沿的实践。此外，IMA 还在美国财务会计准则委员会（FASB）和美国证券交易委员会（SEC）等组织中发挥举足轻重的作用。

自 2007 年进入中国以来，IMA 发展迅速，已经成为凝聚财务高管和企业决策制定者的高端平台。IMA 会员遍布工商界、学术界、政府部门以及各类非营利机构内部，这些财务专业人士凭借其先进的财务理念、出色的战略思维、卓越的管理能力和严格的道德准则，不断推进企业和机构整体绩效的提升。

40 年的卓越铸就黄金证书——CMA 认证

IMA 旗下的美国注册管理会计师（Certified Management Accountant，简称 CMA®）认证是对会计和财务专业人士的权威鉴定。2012 年恰逢 CMA 认证推出 40 周年，在这 40 年的卓越历程中，CMA 一直秉承 IMA 的使命，即用最实用的知识体系培养管理会计精英，用最严格的测评标准保证认证的权威性，现已发展成为全球财务的黄金标准。

CMA 知识体系具有很强的实践性。其所侧重的预算预测、内部控制、决策分析、风险管理等内容非常符合企业对会计人才的需求。

CMA 认证提供英文和中文两种考试语言。作为唯一一个进行汉化的管理会计认证，CMA 认证专注测试知识体系和专业技能，让更多的中国财务专业人士全面、透彻地了解管理会计的精髓。2009 年 11 月，中国国家外国专家局培训中心与 IMA 签约，将 CMA 认证列为国家人才重点培养项目，在国资委和大型央企的支持下，培养高层次、国际化的管理会计人才。

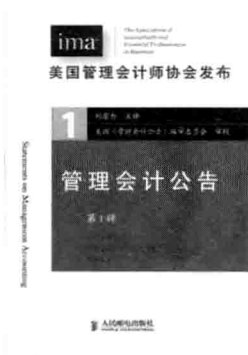
CMA 认证是高薪“敲门砖”。IMA 2012 年中国区会员薪酬调研显示，持有 CMA 认证的会员平均年薪为 27.8 万元，比非持证者高 34%。

IMA 学习资源

- CMA 学习教材 CMA Learning System



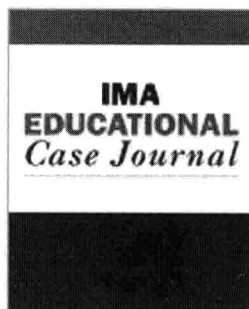
- 《管理会计公告》 Statement of Management Accounting



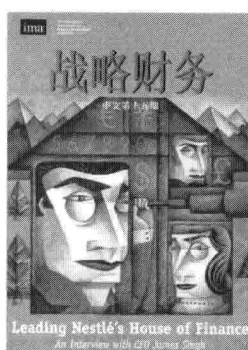
- 《管理会计季刊》 Management Accounting Quarterly



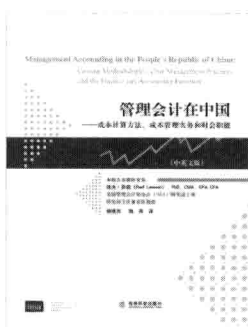
- 《IMA 教学案例期刊》 IMA Educational Case Journal



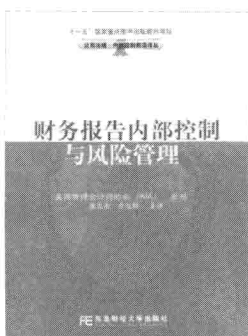
- 《战略财务杂志》 Strategic Finance Magazine



- 《管理会计在中国》 Management Accounting In China



- 《财务报告内部控制与风险管理》 Financial Report, Internal Control and Risk Management



译者的话

到2012年底, IMA的教学用案例(*IMA Educational Case Journal*, IECJ), 已经有五年历史了。头三年(2008~2010)的案例, 经过主编瑞夫·劳森博士(Dr. Raef Lawson)重新编排, 于2012年由北京的经济科学出版社发行第1~3辑双语版。现在呈现在读者面前的, 是后两年(2011~2012)的案例, 仍是双语版, 编排成第4~5两辑, 使每一辑都包含了主要的课题内容。

双语版倍增了篇幅, 对于只需要汉语的读者, 携带不便。但是, 英语逐渐成为我们与世界沟通的重要手段。国内的一些大学, 纷纷采取双语教学, 双语版有利于教学。因而第四、第五辑仍维持双语版。

我个人在最近六、七年里, 把翻译管理会计方面的资料, 作为退休生活的主要内容, 以此为乐。但翻译这套案例, 也实在是一次“再教育”。翻译之难, 远远超过我过去的想象。这套案例中, 不但有许多会计和相关学科中的新名词, 而且涉及重工业、医疗保健、食品饮料、运动娱乐、信息技术等各行各业的情景和词汇, 常常束手无策。尤有甚者, 作者会不时用一些美国新潮的俚语, 更令人目瞪口呆。

我的一些朋友, 伸出了援手。迈麦克(Mike Meiser)是一位退休的飞行员, 和我同住在美国边陲的安吉雷奇市, 我们成了好朋友。我翻译的每一篇案例, 都会有近二十条疑问, 他都很细心地查资料、为我作答。我曾做过统计, 平均每页我都会遇到一个吃不准的问题, 而我的猜想中, 大约20%是理解不全面、另外20%是完全错了! 如果没有他的帮助, 读者会看到每十页中平均有两页有重大错误, 严重误导了读者。有不少“译者注”, 是按照他的解释写成的, 便于读者了解美国生活中的细节。

上海第十医院财务处长费峰教授, 解答了医疗保健词汇中的许多难题; 现在美国的慕勇教授, 详细审阅(甚至重新翻译)了有关信息技术方面的章节; 重庆理工大学一些电算化系的同学, 也帮了不少忙, 我都不知道他们的姓名, 都算无名英雄吧。

我个人在2012年初, 动了一次大手术。现在还在逐渐恢复, 终究是八十多岁的人了。于是, 在翻译2011~2012年的案例中, 组织了一个团队, 包括了两位已经在大学任教的硕士、一位已应永道会计事务所之聘的、另外一位在读的研究生。同时, 增强了校订, 每一篇在译成后都经过两道校订, 事实证明这样做完全有必要。在每一篇的第一页底部, 都具体地列出了译者

和初校、二校者的姓名。

从我们译、校者来讲，出双语版的目的，是便于读者找出翻译中的差错。我们诚恳地希望能收到大家的批评指正。来函请寄杨继良（jiliang_y@163.com）、赵澄（chengjxufe111@163.com）、陈秀云（bear12345@qq.com）、胡金凤（hujinfeng023@126.com）或余辉（cherishth@qq.com）。我们引颈以待。

杨继良

2013年11月1日

Translator's Words

By the end of 2012, *IMA Educational Case Journal* (IECJ) had been published for five years. Cases for the first three years (2008 ~ 2010) were published by the Economic Science Press, Beijing, in bilingual version in three volumes in 2012. Now we are presenting the Fourth and Fifth Volumes based on the chief editor of the IECJ, Dr. Raef Lawson's rearrangement for cases published in 2011 to 2012. Each volume includes the main topics of management accounting.

The bilingual version doubles the length of the book. This might cause some inconvenience for readers who only read Chinese. However, English gradually becomes an important tool for Chinese to communicate with the outside world. More and more Chinese business schools are adopting bilingual teaching. Therefore, Volumes IV and V are still published in bilingual version.

For the most recent seven years, translating materials on Management Accounting is the most enjoyable contents of my retired life. However, this job is very challenging, far beyond my capability. These cases are full of technical terms as well as business environments related to heavy industry, healthcare, food and beverage, sports and entertainment, and information technology, which I am not familiar with. Furthermore, some authors use quite a few current American slangs. My dictionary just could not help.

Some of my friends extend their hands to help. Mr. Mike Meiser, a retired pilot, also lives in Anchorage, Alaska, in our neighborhood. He becomes my best friend. I have about one question in each page. I give him my guess. He spends much time doing research with all available sources. Averagely speaking, in my ten questions, two of my guesses are not complete, Mike gives me full explanation which I use in footnotes; another two of my guesses are absolutely wrong. Without his help, every ten pages of my translation would have two serious mistakes!

Professor Fei Feng, director of the Financial Department of No. 10 Hospital in Shanghai helps me with healthcare terms. Professor Mu Yong carefully proofreads cases related to information technology, sometimes even retranslate many

paragraphs. Graduate students majored in Computerized Accounting also lend their hands. I don't know their names. They are "unknown heroes".

I had a major operation in January 2012, recovering smoothly though slowly due to my age. I am 82, not able to translate these cases all by myself in these days. For translating cases comprised of Volumes IV and V, we have formed a team, including two college instructors, one PwC staff, and one student pursuing his Master's degree. Three of them were my students when I lectured at the Chongqing Polytechnic University. They translated about half of the cases in Volumes IV and V (bilingual version). All these cases are proofread for at least twice for quality purposes. The names of the specific translator and proofreaders appear at the bottom of the first page of each case.

As translators and proofreaders, the purpose for publishing these cases in bilingual version is inviting our readers to find out errors in our work. We sincerely expect your criticism and correction. Please send to Yang Jiliang (jiliang_y@yahoo.com), Zhao Cheng (chengjxufe111@163.com), Chen Xiuyun (bear12345@163.com), Hu Jinfeng (hujinfeng023@126.com), or Yu Hui (cherishth@qq.com). We are "raising our heads" —eagerly looking forward to your criticism.

Yang Jiliang

November 1, 2013

序 言

本书是《管理会计师协会教学案例杂志》(IMA Educational Case Journal)的案例研究合辑。管理会计师协会(IMA)出版这些案例研究的翻译版本,其目的是在全球范围内提升管理会计课程的教学质量,从而促进管理会计职业的发展进程。

采用案例研究教学方法,学员需要分析和讨论现实生活中的实例,这些实例涉及有关组织所面临的决策、症结及问题等事项。案例研究教学方法与传统的教学方法完全不同,在传统课堂上,学员参与分析与讨论的机会少之又少,而案例教学方法则要求学员积极参与课堂讨论。

如果学员过去接受的是传统教学方法,现在就会认识到这种学习方法必须加以改变。一则案例研究不仅仅是一道问题。一道问题只有一个正确答案,而一则案例研究往往没有独一无二的正确答案。决策者在面临案例研究所描述的情形下,通常可以在多种备选的做法中选取一种,而这些备选做法都有理有据。

案例研究会提供详细而有趣的信息,来对企业的实际情况展开说明,这会大大增加了学员学习案例所涉及概念的兴趣。案例所述的实例都涵盖了某些管理上的理论概念,因而也能加深学员对管理理论的理解。

采用案例教学的好处还不止这些。通过学习案例的分析方法和在课堂上的演示方法,学员所掌握的技能就会得以提升,这些技能对于学员未来作为商界专业人士的生涯是极为重要的。案例研究方法能提高学员针对具体症结而提出恰当问题的能力,也能提升学员针对具体情形而识别和把握症结所在的能力(而不只是提出一些抽象的问题)。案例研究反映了现实生活中管理决策的实际情况,在现实生活中管理决策往往是建立在不充分的信息基础之上。案例研究将要告诉学员管理决策伴有模糊性和复杂性。案例研究还能使学员获得管理工作的整体视野,因而做出管理决策往往需要把各种理论和概念综合起来,而这些理论和概念又来源于营销和制造等不同的职能领域。

在本辑案例中,我加入了一则案例的教案,其目的是让使用这些案例教学的教员们了解这一教案资源。所有这些案例的教案在IMA的网站上对IMA教师会员开放。

提供教案的目的不仅仅在于简单地给出案例的“正确”答案。除了建议解决案例的方法,一则好的教案传达了作者使用案例的经验,即:建议学

习案例材料的其他可供选择的方法、讨论如何根据案例所使用的课程修改案例、提供案例（如果是一则“现实生活”中的实例）中公司实际采取的行动的信息，以及可能提供其他一些参考资源。

IMA 教师会员可以从 <http://www.imanet.org/> 网站上获得所有案例的教案。如果您有任何关于教师会员会籍的问题，请拨打 IMA 中国办事处咨询热线：4000-462-262，或发邮件到 imachina@imanet.org。

祝君成功！望大家喜欢这些案例。

瑞夫·劳森，PhD，CFA，CMA，CPA

IMA 常驻教授、研究副主席

IMA 教学案例期刊编辑

管理会计师协会

Editor's Preface

This book contains a selection of case studies published in the *IMA Educational Case Journal*. Through publication of the translations of these case studies, the Institute of Management Accountants (IMA) is pursuing its goal of enhancing the teaching of management accounting world-wide, thereby furthering the development of the global management accounting profession.

The case study method entails learning by analyzing and discussing a real-life situation involving a decision, problem, or issue faced by an organization. Unlike traditional lecture-based teaching where student participation in the classroom is minimal, the case study method requires students to be actively involved and to participate in the classroom discussion.

If you have been exposed only to traditional teaching methods, you will find that you need to change your approach to learning. A case study is not a problem. A problem has a unique, correct solution. On the other hand, there typically no unique, correct answer to a case study. A decision-maker faced with a situation described in a case study can usually choose between several alternative courses of action, each of which can be supported by logical argument.

By providing detailed, interesting information about real business situations, case studies can make learning about the concepts covered in a case more interesting. Cases will also enhance your grasp of management theory by providing real-life examples of the underlying theoretical concepts.

But the use of case studies does much more than that. By learning how to analyze and present a case study, you will be developing skills that are essential to your future career as a business professional. These include the development of analytic and decision-making skills and learning how to express your views. The case study method will improve your ability to ask the right questions in a given problem situation and to identify and understand the underlying problems in a given situation rather than the superficial issues. Case studies reflect the reality of managerial decision-making in the real world, where often decisions are based on insufficient information. Cases reflect the ambiguity and complexity that accompany most management decision-making. They can also provide an integrated

view of management, as managerial decision-making frequently involves integration of theories and concepts learnt in different functional areas such as marketing and manufacturing.

In this volume I have included the Teaching Note for one of the cases in order to acquaint faculty using these cases with this resource. Teaching Notes for all of these cases are available to IMA Academic members on the IMA website.

The purpose of a Teaching Note is more than simply presenting the “correct” answer to a case. Besides suggesting an approach to solving a case, a good Teaching Note conveys the author’s experience in using the case, suggests alternative ways to approach the material in the case, discusses how to modify the case based on the course in which it is used, provides information on the actions actually taken by the company in the case (if a “real world” case), and may provide references to additional resources.

Teaching notes for all of these cases are available to IMA academic members on <http://www.imanet.org/>. For any questions regarding academic membership registration, please contact IMA China office by dialing the hotline 4000-462-262 or sending email to imachina@imanet.org.

I wish you success and hope you enjoy these cases!

Raef Lawson, PhD, CFA, CMA, CPA

Professor-in-Residence and Vice President of Research

Editor, IMA Educational Case Journal

Institute of Management Accountants

目 录

■ 成本习性与成本管理 ■

派克斯维尔闪电：对策略性业务扩展机遇的评估 / 3

教案 派克斯维尔闪电：对策略性业务扩展机遇的评估 / 22

加勒比海啤酒公司：转移定价、道德和公司治理 / 54

■ 成本计算方法 ■

德尔格公司：为生命的技术 / 71

■ 战略实施 ■

医疗保健网络联盟：利用平衡计分卡促进变革 / 99

■ 编制计划与预算 ■

会计师有时未能预算 / 121

SEWMEX 公司：国际背景下的短期利润规划 / 136

田纳西河流域管理局：电力成本 / 158

■ 业绩考核与报酬 ■

联合利华：一家全球性公司的信息技术服务外包的财务启示 / 183

■ 公司治理与职业道德 ■

詹森制药：一出公司治理的角色扮演 / 209

Alchemy——一则内部审计案例 / 234

■ 可持续发展 ■

索莱亚的可持续战略部署 / 245

Contents

■ Cost Behavior & Cost Management ■

Pikesville Lightening: Evaluating Strategic Business Expansion Opportunities / 13

TEACHING NOTE Pikesville Lightening: Evaluating Strategic Business Expansion Opportunities / 37

Caribbean Brewers: Transfer Pricing, Ethics and Governance / 61

■ Costing Methodologies ■

Dräger Medical Systems, Inc. : Technology for Life / 83

■ Strategy Implementation ■

Alliance Healthcare Network: Using a Balanced Scorecard to Motivate Change / 108

■ Planning & Budgeting ■

Sometimes Accountants Fail to Budget / 128

SEWMEX: Short-Term Profit Planning in an International Setting / 146

The Tennessee Valley Authority: The Cost of Power / 169

■ Performance Measurement & Compensation ■

Unilever: The Financial Implications of Outsourcing Information Technology Services in a Global Organization / 193