

清华 MBA 核心课程英文版教材

PEARSON

会计学 第18~25章

Accounting

Chapters 18-25

Seventh Edition

(美) 查尔斯·T. 亨格瑞 (Charles T. Horngren) 著
小沃尔特·T. 哈里森 (Walter T. Harrison, Jr.)

第7版



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出 版 说 明

为了适应经济全球化的发展趋势,满足国内广大读者了解、学习和借鉴国外先进的管理经验和掌握经济理论的前沿动态,清华大学出版社与国外著名出版公司合作影印出版一系列英文版经济管理方面的图书。我们所选择的图书,基本上是已再版多次、在国外深受欢迎、并被广泛采用的优秀教材,绝大部分是该领域中较具权威性的经典之作。

我们此次选取的是将《会计学》一书分成两册出版的版本,本书为第18~25章,主要讲述管理会计。介绍财务会计知识的第1~17章已经独立出版。

由于原作者所处国家的政治、经济和文化背景等与我国不同,对书中所持观点,敬请广大读者在阅读过程中注意加以分析和鉴别。

我们期望这套影印书的出版对我国经济科学的发展能有所帮助,对我国经济管理专业的教学能有所促进。

欢迎广大读者给我们提出宝贵的意见和建议;同时也欢迎有关的专业人士向我们推荐您所接触到的国外优秀图书。

清华大学出版社

2009.8

世纪之交，中国与世界的发展呈现最显著的两大趋势——以网络为代表的信息技术的突飞猛进，以及经济全球化的激烈挑战。无论是无远弗界的因特网，还是日益密切的政治、经济、文化等方面的国际合作，都标示着 21 世纪的中国是一个更加开放的中国，也面临着一个更加开放的世界。

教育，特别是管理教育总是扮演着学习与合作的先行者的角色。改革开放以来，尤其是 20 世纪 90 年代之后，为了探寻中国国情与国际上一切优秀的管理教育思想、方法和手段的完美结合，为了更好地培养高层次的“面向国际市场竞争、具备国际经营头脑”的管理者，我国的教育机构与美国、欧洲、澳洲以及亚洲一些国家和地区的大量的著名管理学院和顶尖跨国企业建立了长期密切的合作关系。以清华大学经济管理学院为例，2000 年，学院顾问委员会成立，并于 10 月举行了第一次会议，2001 年 4 月又举行了第二次会议。这个顾问委员会包括了世界上最大的一些跨国公司和几家顶尖企业的最高领导人，其阵容之大、层次之高，超过了世界上任何一所商学院。在这样高层次、多样化、重实效的管理教育国际合作中，教师和学生与国外的交流机会大幅度增加，越来越深刻地融入到全球性的教育、文化和思想观念的时代变革中，我们的管理教育工作者和经济管理学习者，更加真切地体验到这个世界正发生着深刻的变化，也更主动地探寻和把握着世界经济发展和跨国企业运作的脉搏。

我国管理教育的发展，闭关锁国、闭门造车是绝对不行的，必须同国际接轨，按照国际一流的水准来要求自己。正如朱镕基同志在清华大学经济管理学院成立十周年时所发的贺信中指出的那样：“建设有中国特色的社会主义，需要一大批掌握市场经济的一般规律，熟悉其运行规则，而又了解中国企业实情的经济管理人才。清华大学经济管理学院就要敢于借鉴、引进世界上一切优秀的经济管理学院的教学内容、方法和手段，结合中国的国情，办成世界第一流的经营学院。”作为达到世界一流的一个重要基础，朱镕基同志多次建议清华的 MBA 教育要加强英语教学。我体会，这不仅因为英语是当今世界交往中重要的语言工具，是连接中国与世界的重要桥梁和媒介，而且更是中国经济管理人才参与国际竞争，加强国际合作，实现中国企业的国际战略的基石。推动和实行英文教学并不是目的，真正的目的在于培养学生——这些未来的企业家——能够具备同国际竞争对手、合作伙伴沟通和对抗的能力。按照这一要求，清华大学经

济管理学院正在不断推动英语教学的步伐，使得英语不仅是一门需要学习的核心课程，而且渗透到各门专业课程的学习当中。

课堂讲授之外，课前课后的大量英文原版著作、案例的阅读对于提高学生的英文水平也是非常关键的。这不仅是积累相当的专业词汇的重要手段，而且是对学习者思维方式的有效训练。

我们知道，就阅读而言，学习和借鉴国外先进的管理经验和掌握经济理论动态，或是阅读翻译作品，或是阅读原著。前者属于间接阅读，后者属于直接阅读。直接阅读取决于读者的外文阅读能力，有较高外语水平的读者当然喜欢直接阅读原著，这样不仅可以避免因译者的疏忽或水平所限而造成的纰漏，同时也可以尽享原作者思想的真实表达。而对于那些有一定外语基础，但又不能完全独立阅读国外原著的读者来说，外文的阅读能力是需要加强培养和训练的，尤其是专业外语的阅读能力更是如此。如果一个人永远不接触专业外版图书，他在获得国外学术信息方面就永远会比别人差半年甚至一年的时间，他就会在无形中减弱自己的竞争能力。因此，我们认为，有一定外语基础的读者，都应该尝试一下阅读外文原版，只要努力并坚持，就一定能过了这道关，到那时就能体验到直接阅读的妙处了。

在掌握大量术语的同时，我们更看重读者在阅读英文原版著作时对于西方管理者或研究者的思维方式的学习和体会。我认为，原汁原味的世界级大师富有特色的表达方式背后，反映了思维习惯，反映了思想精髓，反映了文化特征，也反映了战略偏好。知己知彼，对于跨文化的管理思想、方法的学习，一定要熟悉这些思想、方法所孕育、成长的文化土壤，这样，有朝一日才能真正“具备国际战略头脑”。

以往，普通读者购买和阅读英文原版还有一个书价的障碍。一本外版书少则几十美元，多则上百美元，一般读者只能望书兴叹。随着全球经济合作步伐的加快，目前在出版行业有了一种新的合作出版的方式，即外文影印版，其价格几乎与国内同类图书持平。这样一来，读者可以不必再为书价发愁。清华大学出版社这年在这方面一直以独特的优势领先于同行。早在1997年，清华大学出版社敢为人先，在国内最早推出一批优秀商学英文版教材，规模宏大，在企业界和管理教育界引起不小的轰动，更使国内莘莘学子受益良多。

为了配合清华大学经济管理学院推动英文授课的急需，也为了向全国更多的MBA试点院校和更多的经济管理学院的教师和学生提供学习上的支持，清华大学出版社再次隆重推出与世界著名出版集团合作的英文原版影印商学教科书，也使广大工商界人士、经济管理类学生享用到最新最好质优价廉的国际教材。

祝愿我国的管理教育事业在社会各界的大力支持和关心下不断发展、日进日新；祝愿我国的经济建设在不断涌现的大批高层次的面向国际市场竞争、具备国际经营头脑的管理者的勉力经营下早日中兴。

赵纯均 教授

清华大学经济管理学院

THE ACCOUNTING, 7e, DEMO DOC SYSTEM

Duplicate the classroom experience anytime, anywhere with Horngren & Harrison's *Accounting, Seventh Edition*

How The System Works

- The Demo Docs are entire problems worked through step-by-step, from start to finish, with the kind of comments around them that YOU would say in class. They exist in the first four chapters of this text to support the critical accounting cycle chapters, in the Study Guide both in print and in FLASH versions, and as a part of the instructor package for instructors to use in class.
- The authors have created a "no clutter" layout so that critical content is clear and easily referenced.
- Consistency is stressed across all mediums: text, student, and instructor supplements.
- MyAccountingLab is an online homework system that combines "I get it!" moments with the power of practice.

The System's Backbone

Demo Docs in the Text, the Study Guide, and MyAccountingLab.

- **NEW DEMO DOCS** – Introductory accounting students consistently tell us, "When doing homework, I get stuck trying to solve problems the way they were demonstrated in class." Instructors consistently tell us, "I have so much to cover in so little time; I can't afford to go backward and review homework in class." Those challenges inspired us to develop Demo Docs. Demo Docs are comprehensive worked-through problems, available for nearly every chapter of our introductory accounting text, to help students when they are trying to solve exercises and problems on their own. The idea is to help students duplicate the classroom experience outside of class. Entire problems that mirror end-of-chapter material are shown solved and annotated with explanations written in a conversational style, essentially imitating what an instructor might say if standing over a student's shoulder. All Demo Docs will be available online in Flash and in print so students can easily refer to them when and where they need them.

Chapter 2: Demo Doc
Debit/Credit Transaction Analysis

Demo Doc: To make sure you understand this material, work through the following demonstration "demo doc" with detailed comments to help you see the concept within the framework of a worked-through problem.

Learning Objectives 1–4

On September 1, 2008, Michael Moe opened Moe's Mowing, a company that provides mowing and landscaping services. During the month of September, the business incurred the following transactions:

- To begin operations, Michael deposited \$10,000 of personal funds in the business's bank account. The business received the cash and gave Michael capital (owner's equity).
- The business purchased equipment for \$3,500 on account.
- The business purchased office supplies for \$800 cash.
- The business provided \$2,600 of services to a customer on account.
- The business paid \$500 cash toward the equipment previously purchased on account in transaction b.
- The business received \$2,000 in cash for services provided to a new customer.
- The business paid \$200 cash to repair equipment.
- The business paid \$900 cash in salary expense.
- The business received \$2,100 cash from customers on account.
- Michael withdrew \$1,500 cash from the business for personal use.

Requirements

- Create blank T-accounts for the following accounts: Cash; Accounts Receivable; Supplies; Equipment; Accounts Payable; Michael Moe, Capital; Michael Moe, Withdrawals; Service Revenue; Salary Expense; Repair Expense.
- Journalize the transactions and show how they are recorded in T-accounts. Use the table in Exhibit 2-17 to help with the journal entries.

EXHIBIT 2-17 The Rules of Debit and Credit

	Increase	Decrease
Assets	debit	credit

MyAccountingLab – This online homework and assessment tool supports the same theme as the text and resources by providing “I get it!” moments inside and outside of class. It is in MyAccountingLab where “I get it!” moments meet the power of practice. MyAccountingLab is about helping students at their teachable moment, whether that is 1 P.M. or 1 A.M. MyAccountingLab is packed with algorithmic problems because practice makes perfect. It is also packed with the exact same end-of-chapter material in the text that you are used to assigning for homework. MyAccountingLab features the same look and feel for exercises and problems in journal entries and financial statements so that students are familiar and comfortable working in it. Because it includes a Demo Doc for each of the end-of-chapter exercises and problems that students can refer to as they work through the question, it extends The System just one step further by providing students with the help they need to succeed when you are not with them.

The screenshot shows the MyAccountingLab interface for Chapter 7 Homework. The question is titled "Question e1sq444" and asks to compute the missing amount for Mercury Company. The data provided is as follows:

Beginning		Owner's Equity	
Assets	\$ 45,000	Investments by owner	\$ 0
Liabilities	22,000	Withdrawals by owner	16,000
Ending		Income Statement	
Assets	\$ 58,000	Revenues	\$ 237,000
Liabilities	35,000	Expenses	?

Below the table, the instruction reads: "First determine changes to Owner's Equity. Choose accounts and then calculate the beginning and ending balances." The interface includes a table for Mercury Co. with columns for Beginning and Ending, and four rows for account selection. A sidebar on the right contains utility buttons like "Help Me Solve It", "Calculator", and "Textbook Pages".

The System's Details

CHAPTERS 1–4 We know it's critical that students have a solid understanding of the fundamentals and language surrounding the accounting cycle before they can move to practice. To that end, we're spending extra time developing the accounting cycle chapters (Chs 1–4) to make sure they will help students succeed. We're adding extra visuals, additional comprehensive problems, and a Demo Doc per chapter to give students additional support to move on through the material successfully. You'll be able to stay on schedule in the syllabus because students understand the accounting cycle.

INSTRUCTOR SUPPLEMENTS

Instructor's Edition Featuring *Instructor Demo Docs*

► **The New Look of the Instructor's Edition**

We've asked a lot of instructors how we can help them successfully implement new course-delivery methods (e.g. online) while maintaining their regular campus schedule of classes and academic responsibilities. In response, we developed a system of instruction for those of you who are long on commitment and expertise—but short on time and assistance.

The primary goal of the Instructor's Edition is **ease of implementation, using any delivery method**—traditional, self-paced, or online. That is, the Instructor's Edition quickly answers for you, the professor, the question "What must the student do?" Likewise, the Instructor's Edition quickly answers for the student "What must I do?," offers time-saving tips with "best of" categories for in class discussion, and strong examples to illustrate difficult concepts to a wide variety of students. The Instructor's Edition also offers a quick one-shot cross-reference at the exact point of importance with key additional teaching resources, so everything is in one place. The Instructor's Edition includes summaries and teaching tips, pitfalls for new students, and "best of" practices from instructors from across the world.

► **The Instructor's Edition also includes *Instructor Demo Docs***

In *Instructor Demo Docs*, we walk the students through how to solve a problem as if it were the first time they've seen it. There are no lengthy passages of text. Instead, bits of expository text are woven into the steps needed to solve the problem, in the exact sequence—for you to provide at the teachable "***I get it!***" moment. This is the point at which the student has a context within which he or she can understand the concept. We provide conversational text around each of the steps so the student stays engaged in solving the problem. We provide notes to the instructor for key teaching points around the Demo Docs, and "best of" practice tid-bits before each *Instructor Demo Doc*.

The *Instructor Demo Docs* are written with all of your everyday classroom realities in mind—and trying to save your time in prepping new examples each time your book changes. Additionally, algorithmic versions of these Demo Docs are provided to students in their student guide. We keep the terminology consistent with the text, so there are no surprises for students as they try and work through a problem the first time.

Solutions Transparencies

These transparency masters are the **Solutions Manual** in an easy-to-use format for class lectures.

Instructor's Resource Center CD or www.prenhall.com/horngren

The password-protected site and resource CD includes the following:

- **The Instructor's Edition with *Instructor Demo Docs***
- **Problem Set C**

• **Solutions Manual with Interactive Excel Solutions**

The Solutions Manual contains solutions to all end-of-chapter questions, multiple-choice questions, short exercises, exercise sets, problems sets, and Internet exercises. The Solutions Manual is available in Microsoft Excel, Microsoft Word, and in print. You can access the solutions in MS Excel and MS Word formats by visiting the Instructor's Resource Center on the Prentice Hall catalog site at www.prenhall.com/horngren or on the Instructor's CD. You will need a Pearson Educator username and password to retrieve materials from the Web site.

Solutions to select end-of-chapter exercises and problems are available in **interactive MS Excel format** so that instructors can present material in dynamic, step-by-step sequences in class. The interactive solutions were prepared by Kathleen O'Donnell of the State University of New York, Onondaga Community College.

• **Test Bank**

The test item file includes more than 2,000 questions:

- Multiple Choice
- Matching
- True/False
- Computational Problems
- Essay

• **Test Bank** is formatted for use with WebCT, Blackboard, and Course Compass.

• **PowerPoints (instructor and student)** summarize and reinforce key text materials. They capture classroom attention with original problems and solved step-by-step exercises. These walk-throughs are designed to help facilitate classroom discussion and demonstrate where the numbers come from and what they mean to the concept at hand. There are approximately 35 slides per chapter. PowerPoints are available on the Instructor's CD and can be downloaded from www.prenhall.com/horngren.

New MyAccountingLab Online Homework and Assessment Manager

The "**I get it!**" moment meets **the power of practice**. The power of repetition when you "get it" means learning happens. **MyAccountingLab** is about helping students at their teachable moments, whether it's 1 P.M. or 1 A.M.

MyAccountingLab is an online homework and assessment tool, packed with algorithmic versions of every text problem, because practice makes perfect. It's also packed with the exact same end-of-chapter material that you're used to assigning for homework. Additionally, **MyAccountingLab** includes:

1. A **Demo Doc** for each of the end-of-chapter exercises and problems that students can refer to as they work through the questions.
2. A **Guided Solution** to the exact problem they are working on. It helps students when they're trying to solve a problem the way it was demonstrated in class.
3. A full **e-book** so the students can reference the book at the point of practice.
4. New **topic specific videos** that walk students through difficult concepts.

Companion Web Site—www.prenhall.com/Horngren

The book's Web site at www.prenhall.com/horngren—contains the following:

- Self-study quizzes—interactive study guide for each chapter
- MS Excel templates that students can use to complete homework assignments for each chapter (e-working papers)
- Samples of the Flash Demo Docs for students to work through the accounting cycle

Online Courses with WebCT/BlackBoard/Course Compass

Prentice Hall offers a link to MyAccountingLab through the Bb and WebCT Course Management Systems.

Classroom Response Systems (CRS)

CRS is an exciting new wireless polling technology that makes large and small classrooms even more interactive, because it enables instructors to pose questions to their students, record results, and display those results instantly. Students can easily answer questions using compact remote-control-type transmitters. Prentice Hall has partnerships with leading classroom response-systems providers and can show you everything you need to know about setting up and using a CRS system. Prentice Hall will provide the classroom hardware, text-specific PowerPoint slides, software, and support.

Visit www.prenhall.com/crs to learn more.

STUDENT SUPPLEMENTS

Runners Corporation PT Lab Manual

Containing numerous simulated real-world examples, the **Runners Corporation** practice set is available complete with data files for Peachtree, QuickBooks, and PH General Ledger. Each practice set also includes business stationery for manual entry work.

A-1 Photography-Manual PT Lab Manual

Containing numerous simulated real-world examples, the **A-1 Photography** practice set is available complete with data files for Peachtree, QuickBooks, and PH General Ledger. Each set includes business stationery for manual entry work.

Study Guide including Demo Docs and e-Working Papers

Introductory accounting students consistently tell us, "When doing homework, I get stuck trying to solve problems the way they were demonstrated in class." Instructors consistently tell us, "I have so much to cover in so little time; I can't afford to go backwards and review homework in class." Those challenges inspired us to develop Demo Docs. Demo Docs are comprehensive worked-through problems available for nearly every chapter of our introductory accounting text to help students when they are trying to solve exercises and problems on their own. The idea is to help students

duplicate the classroom experience outside of class. Entire problems that mirror end-of-chapter material are shown solved and annotated with explanations written in a conversational style, essentially imitating what an instructor might say if standing over a student's shoulder. All Demo Docs will be available in the Study Guide—in print and on CD in Flash, so students can easily refer to them when they need them. The Study Guide also includes a summary overview of key topics and multiple-choice and short-answer questions for students to test their knowledge. Free electronic working papers are included on the accompanying CD.

MyAccountingLab Online Homework and Assessment Manager

The **"I get it!"** moment meets **power of practice**. The power of repetition when you "get it" means that learning happens. **MyAccountingLab** is about helping students at their teachable moment, whether that is 1 P.M. or 1 A.M.

MyAccountingLab is an online homework and assessment tool, packed with algorithmic versions of every text problem because practice makes perfect. It's also packed with the exact same end-of-chapter that you're used to assigning for homework. Additionally, **MyAccountingLab** includes:

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