

教育部高校工商管理类教学指导委员会 双语教学推荐教材

PEARSON

B
BUSINESS
ADMINISTRATION
CLASSICS

Business

工商管理经典教材·会计与财务系列

Administration Classics

管理

会计

Managerial

(英文版)

Accounting

M·苏珊娜·奥利弗 (M. Suzanne Oliver) 著
查尔斯·T·亨格瑞 (Charles T. Horngren)
刘俊勇 改编

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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、交流的能力也越来越受到重视。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、各类院校以及一些主要的教材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。事实上,双语教学在我国教育界已经不是一个陌生的词汇了,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。但从另一方面来看,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;一些待进入者也在模仿中学习,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,选用合适的教材就成为双语教学成功与否的一个重要问题。我们认为,双语教学从一开始就应该使用原版的各类学科的教材,而不是由本土教师自编的教材,从而可以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、合适的双语教材。

顺应这样一种大的教育发展趋势,中国人民大学出版社同众多国际知名的大出版公司,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教材,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,对原版教材进行了适当的改编,删减了一些不适合我国国情和不适合教学的内容;另一方面,根据教育部对双语教学教材篇幅合理、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生层次。本套教材尤其突出了以下一些特点:

- 保持英文原版教材的特色。本套双语教材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教材的风貌。专家们的认真改编和审定,使本套教材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。

- 突出管理类专业教材的实用性。本套教材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,又考虑到教材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。本套教材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,首先针对那些课程内容国际化程度较高的学科进行双语教材开发,在其专业模块内精心选择各专业教材。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教材的建议,更好地推出后续的双语教材及教辅材料。

- 篇幅合理,价格相对较低。为适应国内双语教学内容和课时上的实际需要,本套教材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,从而使本套教材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,本套教材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。

本套教材是在双语教学教材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教材更适于教学，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，但由于各教材的作者所处的政治、经济和文化背景不同，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

主持人语

(一)

2006年9月，中国人民大学出版社的编辑与我们联系，探讨筹划出版一套会计学系列英文原版教材，我们立即表示愿意合作。

在谈论我国改革开放伟大事业时有一个常被提到的故事：20世纪70年代后期，西方发达国家和我国港澳台地区的企业家、投资人来到中国大陆寻求商机和洽谈合作，总是有两种职业人才相伴，那就是律师和会计师。律师帮助企业家、投资人探究资本的安全性和发展的法制环境，会计师则帮助企业家、投资人分析合作者的财务状况和潜在的投资获利前景。所以，改革开放初期首先面世的相关规范，就是“三资企业法规”和“三资企业会计制度”。

一个显然的事实是，法律不可能国际化（甚至在一个主权国家之内，也存在着地区间的立法差异）。而会计，则一直在朝着成为“国际商业语言”的方向发展。资产负债表、利润表、现金流量表、股东权益变动表等作为会计语言的载体，在全世界的企业家、金融家、资本市场交易者之间，都是基本一致或相似的通用交流工具；而财务报告的编制者和审计者，都在遵循着促成大家得以相互理解、逐渐走向趋同的会计和审计专业规则。

相应地，我国改革开放30多年来，在国际交流的知识融会中，与国际接轨最快的领域当属商学各学科知识，其中会计学更是走在前面。大学会计专业教学在积极采用翻译教材的同时，很早就尝试采用英文原版教材，让广大师生受益匪浅。近年来国内出版的会计类英文版教材越来越多，几乎没有漏掉大家公认的好书。而在出版时间方面，有些教材在中国出版的影印版和翻译版，甚至与其在母国的原版实现了同步，这使得我们在接受新知识方面几乎不存在时间差。可见，知识领域是没有不可逾越的语言界限的。

不过，我们也注意到，目前我国国内已经出版的众多会计专业英文版教材，对院校教育的主角——教师和学生——来说，存在着两个严重的弱项：一是多而不成体系，分别看，每本都不错，可是怎么配套呢？要知道，一桌盛宴不能只是道道好菜一股脑儿端上来，还得有荤素冷热搭配才行；二是篇幅厚重、价格吓人，动辄百元以上，别说多数学生买不起，就连教师们书店也常常因囊中羞涩而犹豫再三，拿起又放下。

所以，我们很愿意与中国人民大学出版社的编辑一起，针对上述两个弱项来有意识地组织这套英文版改编教材。

(二)

工作的第一步是组织团队。接受邀请的团队都是在院校教学一线的教师，分别来自中国人民大学、北京大学、复旦大学、厦门大学、上海财经大学、东北财经大学、北京师范大学、对外经济贸易大学、北京工商大学、北京理工大学、北京语言大学等。他们都拥有博士学位；英文功底都非常好；都已经在教学中采用英文原版教材，从而深有体会；都在海内外核心期刊发表过学术论文；主持和参加的科学研究课题都得到国家自然科学基金、国家社会科学基金、国家博士后科学基金和教育部专项研究基金的大力支持。他们是会计教育和学术研究中坚力量：其中两位获得2007年“教育部新世纪优秀人才支持计划”研究项目资助，四位曾留学英美，五位入选“首届全国会计学术带头人后备人才”。

第二步是选书。结合当前中国院校会计专业培养学生的课程设置，在国际著名教育出版公司推荐的基础上，改编团队成员与中国人民大学出版社的编辑一起，选择能够配套成体系的英文教材。然后请各位改编

者提出意向，向国外版权公司提交改编方案，申请版权合同。目前选定的丛书都是在美国院校会计教育中享有盛誉的教科书，作者均为欧美会计、财务学界的知名学者和专业人士。其中有几本已经在国内出版多次翻译版，为会计界人士所熟悉。

应该指出的是，这套丛书并不是封闭的，还计划继续增加新书，以不断充实和完善丛书体系。

第三步是确定改编原则。篇幅要缩小，但是力求改编后尽量保持全书结构的完整，主要是删除章后部分习题和附录，以及与我国实际情况相差较远、教学中不涉及的部分章节，使得改编后的书适合我国教学的实践。为了方便院校老师教学和学生学习，在教材之外，还计划在中国人民大学出版社网站（www.rdjg.com.cn）上提供中英文对照的目录和术语表、教学辅助资料、习题、案例、英文 PPT 等，供老师们免费下载。

随着我国教育改革的深入发展，我国各大学的商学院都越来越重视双语教学，选择反映国外最新教学研究成果的英文原版教材，已经成为普遍要求。为此我们希望，这套丛书能为院校的同仁提供帮助，同时也欢迎提出批评指正意见和改进建议。

王立彦（北京大学光华管理学院）

耿建新（中国人民大学商学院）

改编者前言

由美国著名会计学家，斯坦福大学商学院教授查尔斯·T·亨格瑞等撰写的《管理会计》涵盖了管理会计的所有基础知识，是一本非常优秀的教材。我们认为，本书具有以下特点：

一、正文结构安排合理，内容丰富多彩，激发学习热情

作者按照由浅入深、循序渐进的原则，设计了14章的内容。各章环环相扣，脉络清楚。

全书自始至终突出“激励学习”的理念，激励学生在思考和操作中进行学习，避免了枯燥的“填鸭式”教学方式。为了便于学生学习会计的原理和方法，贯彻“激励学习”的理念，作者在每章特意安排了以下内容：（1）章首案例。章首案例将学生推向了会计的现实世界，在那里业务决策影响实际组织的未来。案例提供了该章主题的现实企业背景，激励学生在思考中进行学习。（2）图表。本书安排了许多图表，其目的是通过图解的方式阐述会计概念以及概念之间的相互联系，使读者直观地理解会计原则、程序和方法。（3）决策指南。该栏目向管理者显示了何时、为何以及如何利用会计信息做出英明的业务决策。

我们认为，这种全新的安排有助于读者迅速地掌握管理会计的基本原理和方法。同时，也使本书内容丰富多样，激发了读者的学习热情。

二、注意会计和决策之间的关系，力求帮助读者成为决策者

“算为管用，算管结合”这句话在本书中得到了极好的体现。学习会计学知识就是要帮助学生在一个变幻的商业世界中航行。管理会计的基本知识将帮助他们更好地做出决策，评价现实环境，并理解数字的价值。

每章的章首案例都为读者提供了一个企业的范例，并引用了该公司经理、投资者或企业所有者对该章主题的精辟论述。范例贯穿于每章的始终，它将会计和企业的实际决策紧密地联系在一起。各章的习题均包括那些在企业实际经营决策中将用到的相关资料和财务指标。为了帮助读者认识会计和决策的关系，作者还特意增加了案例分析。

三、习题案例多种多样，难度层层递进，巩固所学内容

本书中的作业材料紧扣课文所学内容，形式多种多样。大致来讲，习题分为两大类：疑难问题、案例（包括决策案例以及根据亚马逊公司年报设计的财务报表案例）和道德问题。^{*}（1）在进入习题部分之前，决策指南将再次巩固课文中的知识要点。（2）疑难问题。每一题都有明确的学习目标，与正文材料紧密联系，以便学生查阅正文。（3）案例。案例题更加鼓励学生之间进行合作、拓展思路、运用网络。案例题一般涉及多个知识点，要求学生将不同知识点融会贯通。（4）道德问题。将管理会计师在现实中可能遇到的问题编写为习题，让学生能够快速了解现实世界。

我们认为，这种习题案例的安排，体现了从易到难、由浅入深的原则，在难度上层层递进，便于学生巩固所学内容。

四、工作团队阵容强大，内容分工细致，增进学生职业成功

本书除了三位作者之外，工作团队还包括：学生评审者（帮助检查课文和作业）、教师评审者（对全书进行评审）、团体参与者、其他作者和评审者（编写和评审教师手册、学习指导、CD、幻灯片、技术、在线课

^{*} 原书中的练习种类很多，包括快速检查、初级练习、一般练习、疑难问题、案例、分组作业、综合练习等，改编后只选择了疑难问题、案例和道德问题等类型。

程，等等)。在这个强大工作团队的努力下，本书不仅内容丰富多彩，而且教材整体质量一流。管理会计的工作团队都有一个共同的目标：增进学生成功并使其理解管理会计概念。通过教材、习题以及其他媒介，全面提高学生的职业素养，增进学生在未来职业生涯中的成功。这些成功的因素体现在以下几个方面：(1) 注意批判性思维的培养。书中设计的案例有利于培养学生的批判性思维。(2) 注意会计与相关环境之间的联系。书中设计的章首案例、企业实例、公司及产品图片，能帮助读者把会计问题与相关环境紧密地联系在一起，进行系统思考。(3) 注意培养读者使用会计信息的能力。学习本书的读者不一定都做会计工作，但他们都可能要使用会计信息，为此，本书详细讨论了会计信息使用中应注意的问题。(4) 注意职业道德教育。(5) 注意交流技巧的培养。(6) 注意信息技术的应用，增进学生在信息时代的职业能力。

作为本书的改编者，我翻译了两位作者的《会计学》(第8版)，也使用过《成本会计》(第13版)，我深刻地体会到亨格瑞系列教材的先进教育理念。因此，三年来，我在中央财经大学的本科生、MBA、MPAcc以及多个面向高级经理人的培训项目中运用了亨格瑞教授系列教材的内容，取得了良好的教学效果。

本书可以作为高等院校经济管理类学生开设会计学的教材，也可供会计人员和经济管理人员自学会计时使用。本书的主要目的是告诉读者如何使用会计信息，因而，企业的经理和其他中层管理人员要了解如何利用会计信息进行科学决策时，选择本书是非常合适的。

刘俊勇

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1

Introduction to Management Accounting

Learning Objectives/Success Keys

- 1 Distinguish management accounting from financial accounting
- 2 Identify trends in the business environment and the role of management accountability
- 3 Classify costs and prepare an income statement for a service company
- 4 Classify costs and prepare an income statement for a merchandising company
- 5 Classify costs and prepare an income statement and statement of cost of goods manufactured for a manufacturing company
- 6 Use reasonable standards to make ethical judgments

You got a 40% discount on your new mp3 player, and you are relaxing after a day of listening to good tunes. As you sit there, you wonder how Greg's Groovy Tunes, Inc., was able to sell the mp3 player at such a low price. Management accounting information helped Greg's Groovy Tunes design the player to maximize performance while holding down costs. Managing costs helps a company sell the right product for the right price.



Your financial accounting course laid your foundation in the building blocks of accounting:

- Accounts in the ledger for accumulating information
- Journals for recording transactions
- Financial statements for reporting operating results, financial position, and cash flows

What you have learned so far is called *financial accounting* because its main products are the financial statements.

This text shifts the focus to the accounting tools that managers use to run a business. As you can imagine, it is called *management (or managerial) accounting*. If you have ever dreamed of having your own business, you will find management accounting fascinating.

Before launching into how managers use accounting, let us see some of the groups to whom managers must answer. We call these groups the **stakeholders** of the company because each group has an interest of some sort in the business.

Management Accountability

1 Distinguish management accounting from financial accounting

Accountability is responsibility for one's actions. **Management accountability** is the manager's responsibility to the various stakeholders of the company. Many different stakeholders have an interest in an organization, as shown in Exhibit 1-1. Keep in mind that managers are the employees of the owners.

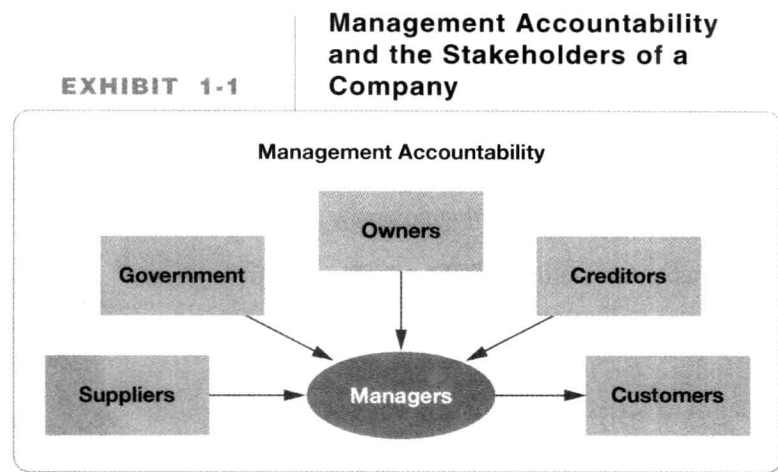


Exhibit 1-2 on the following page shows the links between management and the various stakeholders of a company. The exhibit is organized by the three main categories of cash-flow activities: operating, investing, and financing. For each activity we list the stakeholders and what they provide to the organization. The far-right column then shows how managers are accountable to the stakeholders.

To earn the stakeholders' trust, managers provide information about their decisions and the results of those decisions. Thus, management accountability requires two forms of accounting:

- Financial accounting for *external* reporting
- Management (or managerial) accounting for *internal* planning and control
This chapter launches your study of management accounting.

Financial accounting provides financial statements that report results of operations, financial position, and cash flows both to managers and to external stakeholders: owners, creditors, suppliers, customers, the government, and society. Financial accounting satisfies management's accountability to

- Owners and creditors for their investment decisions
- Regulatory agencies, such as the Securities Exchange Commission, the Federal Trade Commission, and the Internal Revenue Service
- Customers and society to ensure that the company acts responsibly

EXHIBIT 1-2

Management Accountability to Stakeholders

Stakeholders	Provide	and Management is accountable for
<i>Operating activities</i>		
Suppliers	Products and services	Using the goods and services to earn a profit
Employees	Time and expertise	Providing a safe and productive work environment
Customers	Cash	Providing products and services for a reasonable price
<i>Investing activities</i>		
Suppliers	Long-term assets	Purchasing the most productive assets
<i>Financing activities</i>		
Owners	Cash or other assets	Providing a return on the owners' investment
Creditors	Cash	Repaying principal and interest
<i>Actions that affect society</i>		
Governments	Permission to operate	Obeying laws and paying taxes
Communities	Human and physical resources	Providing jobs and operating in an ethical manner to support the community

The financial statements that you studied in your financial accounting class focused on reporting on the company as a whole.

Management accounting, on the other hand, provides information to help managers plan and control operations as they lead the business. This includes managing the company's plant, equipment, and human resources. Management accounting often requires forward-looking information because of the futuristic nature of business decisions.

Stop & Think...

You speak differently when you are speaking to your friends than when you are speaking to your boss or parents. This is the gist of managerial and financial accounting—the accounting data is formatted differently so that it “speaks” to the correct audience (stakeholders).

Managers are responsible to external stakeholders, so they must plan and control operations carefully.

- **Planning** means choosing goals and deciding how to achieve them. For example, a common goal is to increase operating income (profits). To achieve this goal, managers may raise selling prices or advertise more in the hope of increasing sales. The **budget** is a mathematical expression of the plan that managers use to coordinate the business's activities. The budget shows the expected financial impact of decisions and helps identify the resources needed to achieve goals.
- **Controlling** means implementing the plans and evaluating operations by comparing actual results to the budget. For example, managers can compare actual costs to budgeted costs to evaluate their performance. If actual costs fall below budgeted costs, that is usually good news. But if actual costs exceed the budget, managers may need to make changes. Cost data help managers make these types of decisions.

Exhibit 1-3 on the following page highlights the differences between management accounting and financial accounting. Both management accounting and financial accounting use the accrual basis of accounting. But management accounting is not required to meet external reporting requirements, such as generally accepted accounting principles. Therefore, managers have more leeway in preparing management accounting reports, as you can see in points 1–4 of the exhibit.

EXHIBIT 1-3

Management Accounting Versus Financial Accounting

	Management Accounting	Financial Accounting
1. Primary users	Internal—the company’s managers	External—investors, creditors, and government authorities
2. Purpose of information	Help managers plan and control operations	Help investors and creditors make investment and credit decisions
3. Focus and time dimension of the information	Relevance of the information and focus on the future—example: 2012 budget prepared in 2011	Relevance and reliability of the information and focus on the past—example: 2011 actual performance reported in 2012
4. Type of report	Internal reports are restricted only by cost/benefit analysis; no audit required	Financial statements are restricted by GAAP and audited by independent CPAs
5. Scope of information	Detailed reports on parts of the company (products, departments, territories), often on a daily or weekly basis	Summary reports primarily on the company as a whole, usually on a quarterly or annual basis
6. Behavioral	Concern about how reports will affect employee behavior	Concern about adequacy of disclosures; behavioral implications are secondary

Managers tailor their management accounting system to help them make wise decisions. Managers weigh the *benefits* of the system (better information leads to higher profits) against the *costs* to develop and run the system. Weighing the costs against the benefits is called **cost/benefit analysis**. To remain in service, a management accounting system’s benefits must exceed its costs.

Point 5 of Exhibit 1-3 indicates that management accounting provides more detailed and timely information than does financial accounting. On a day-to-day basis, managers identify ways to cut costs, set prices, and evaluate employee performance. Company intranets and handheld computers provide this information with the click of a mouse. While detailed information is important to managers, summary information is more valuable to external users of financial data.

Point 6 of Exhibit 1-3 reminds us that management accounting reports affect people’s behavior. Accountability is created through measuring results. Therefore, employees try to perform well on the parts of their jobs that the accounting system measures. For example, if a manufacturing company evaluates a plant manager based only on costs, the manager may use cheaper materials or hire less experienced workers. These actions will cut costs, but they can hurt profits if product quality drops and sales fall as a result. Therefore, managers must consider how their decisions will motivate company employees and if that motivation will achieve the overall results the company desires.

Today’s Business Environment

2 Identify trends in the business environment and the role of management accountability

In order to be successful, managers of both large corporations and mom-and-pop businesses must consider recent business trends, such as the following:

- **Shift Toward a Service Economy.** Service companies provide health care, communication, banking, and other important benefits to society. FedEx, Google, and