

MBA精选教材·英文影印版

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INTRODUCTION TO MANAGEMENT ACCOUNTING
(Chapters 1-17)

[第13版]

管理会计

Charles T. Horngren
Gary L. Sundem 著
William O. Stratton



北京大学出版社
PEKING UNIVERSITY PRESS

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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

陈以事

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、
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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:
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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
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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,本版新书经过作者的进一步修订共分为 17 章,主要讲述了决策制定、面向计划和控制的会计核算、资本预算、生产成本、基础财务会计等方面的内容,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 Edmund W. Littlefield 的名誉会计学教授。

Gary L. Sundem, 西雅图华盛顿大学 the Julius A. Roller 的会计学教授和副院长。

William O. Stratton, Pepperdine 大学会计学教授。

本书特色

- 本书包含大量实例,如星巴克咖啡店、麦当劳快餐店、美国电报电话公司、微软公司等,以帮助学生深刻理解管理会计学的概念和原理在现实公司中的应用。
- 书中配有大量的练习题,并向学生及教师提供大量网上免费下载资源及免费在线课程等,以帮助学生巩固所学知识。
- 本书除提供有效的学习方法、大容量的教辅资源和灵活的课程结构外,还给教师留下足够的空间,使他们能够自主调节课程的宽度和深度、理论和实例以及难易程度。

本版更新

重新安排了章节,将第 12 版中的第十三章、第十四章合并为一章“分批法与分步法”,新增加了第十三章“制造费用的核算”,删除了第 12 版中的第十五章“经常开支申请:可变的和吸收成本计算”,将第 12 版中的第十八章“更深入地理解公司年度报告”更新为本版的第十七章“理解并分析合并财务报表”,删除了第 12 版中的第十九章“净收益衡量中的难点”。

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:试题库由 2900 多道习题组成,包括判断正误题、概念题、选择题、思考题、练习题等。该软件可以帮助教师方便、快捷地生成试卷。

***To Joan, Chelsea, Erik, Marissa,
Liz, Garth, Jens, Reed, Grant,
Norma, Gina, Adam, Nisha, and Tiana***

Charles T. Horngren (center) 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 Ph.D. 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 six years, the Financial Accounting Standards Board Advisory Council for five years, and the Council of the American Institute of Certified Public Accountants for three years. For six 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 its first annual Outstanding Accounting Educator 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 Prentice Hall: *Cost Accounting: A Managerial Emphasis*, Eleventh Edition, 2003 (with Srikant Datar and George Foster); *Introduction to Financial Accounting*, Eighth Edition, 2002 (with Gary L. Sundem and John A. Elliott); *Accounting*, Sixth Edition, 2005 (with Walter T. Harrison Jr. and Linda Bamber); and *Financial Accounting*, Fifth Edition, 2004 (with Walter T. Harrison Jr.).

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

Gary L. Sundem (left) is the Julius A. Roller Professor of Accounting at the University of Washington, Seattle. He received his B.A. degree from Carleton College and his MBA and Ph.D. degrees 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.

A member of the Institute of Management Accountants, Sundem is past president of the Seattle chapter. He has served on IMA's national board of directors and chaired its Academic Relations and Professional Development committees.

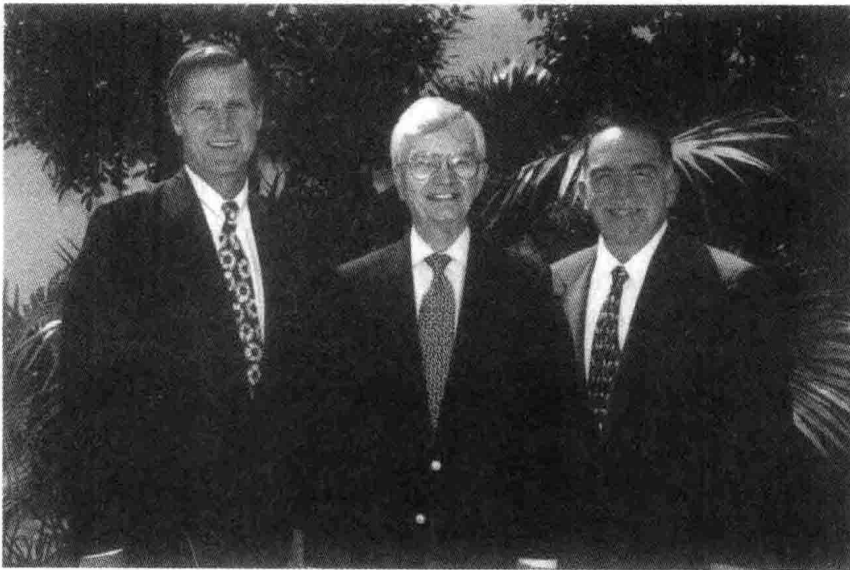
Professor Sundem has numerous publications in accounting and finance journals including *Issues in Accounting Education*, *The Accounting Review*, *Journal of Accounting*

Research, and *The Journal of Finance*. He was selected as the Outstanding Accounting Educator by the American Accounting Association in 1998 and by the Washington Society of CPAs in 1987. He has made more than 200 presentations at universities in the United States and abroad.

William O. Stratton (right) is Professor of Accounting at Pepperdine University. He received B.S. degrees from Florida State University and Pennsylvania State University, his MBA from Boston University, and his Ph.D. from the Claremont Graduate University.

A certified management accountant, Stratton has lectured extensively at management accounting conferences in North America, South America, and Europe. He has developed and delivered professional workshops on activity-based management and performance achievement to manufacturing and service organizations throughout the United States and South America. In 1993, Professor Stratton was awarded the Boeing Competition prize for classroom innovation.

Stratton has numerous publications in accounting and international business journals including *Management Accounting*, *CMA Management*, *Decision Sciences*, *IIE Transactions*, *The Journal of Cost Management*, and *Synergie*.



Now more than ever, managers have to understand how their decisions effect costs.

Management accounting is an essential tool that enhances a manager's ability to make effective economic decisions. Because understanding concepts is more important than memorizing techniques, *Introduction to Management Accounting*, 13/e describes both theory and common practices so students understand how to produce information that's useful in day-to-day decision making. From the first chapter, we encourage students to think about why companies use various techniques, not to blindly apply the techniques.

Introduction to Management Accounting, 13/e deals with all business sectors—non-profit, retail, wholesale, service, selling, and administrative situations—as well as manufacturing. The focus is on planning and control decisions, not on product costing for inventory valuation and income determination.

Our Philosophy

Introduce concepts and principles early, then revisit them at more complex levels as students gain understanding, and provide appropriate real-company examples at every stage.

As management accounting builds on financial accounting, the concepts within management accounting build on one another. Students begin their understanding of managerial decisions by asking, "How will my decisions affect the costs and revenues of the organization?" Students then progress to more complex questions: "What is the most appropriate cost-management system for the company?" "What products or services should we emphasize?" "What do our budget variances mean?"

Our goals are to choose relevant subject matter and to present it clearly and accessibly using many examples drawn from actual companies. Companies such as Starbucks, Boeing, AT&T, McDonald's, Microsoft, and more set the stage for chapter material and are revisited throughout so that students understand management accounting concepts in a real-company context.

Take your pick—two different text versions fit any course structure.

Introduction to Management Accounting, 13/e (Chapters 1–14) provides a concise treatment of management accounting topics suitable for a one-term course.

Introduction to Management Accounting, 13/e (Chapters 1–17) includes three financial accounting chapters in addition to the fourteen management accounting chapters. This version is especially suited to continuing education or MBA courses where students need to learn financial and management accounting in a one-term course. The financial accounting chapters also provide material for any student who may need a financial accounting review.

Introduction to Financial Accounting, 8/e and *Introduction to Management Accounting*, 13/e provide a seamless presentation for any first year accounting course. Please contact your Prentice Hall representative about cost-savings discounts when both books are adopted.

New Edition Enhancements

- **NEW and revised Business First boxes** provide insights into operations at well-known domestic and international companies, including technology and e-Commerce companies such as Reichhold Inc., DaimlerChrysler, IBM, Battelle, and EncripTix.
- **NEW and revised chapter opening vignettes** help students understand accounting's role in current business practice. We revisit the chapter opening company later in chapter discussions so students can see how accounting decisions effect real company practices. Starbucks, General Motors, L. A. Darling, AT&T, Boeing, Nantucket Nectars, and McDonald's are just some of the companies students will recognize.
- **NEW Making Managerial Decisions boxes** in all chapters allow students to take what they've learned, apply this material to a real business situation, and then plot a course of action.
- **NEW assignment material in all chapters**, including an Excel Application Exercise, new end-of-chapter summaries, and Fundamental Assignment Problems in selected chapters, and a general updating of most exercises and problems to reflect significant text changes.
- **NEW Ethics problems or cases** in each chapter.

Updated Material

- Chapter 1—includes significantly more ethics coverage including new Business First boxes; coverage of ERP and XBRL added.
- Chapter 2—clarified distinction between total and unit contribution margin, including new exhibit comparing gross margin and contribution margin; two new Business First boxes; new Boeing examples throughout the chapter discussion.
- Chapter 3—Discussion of capacity decisions expanded; new problem material on data presentation and analysis.
- Chapter 4—major chapter revision focusing on simplifying the presentation as well as adding more examples and illustrations; ABC coverage simplified with more examples and illustrations and complex multistage ABC moved to an appendix; includes new section on process mapping.
- Chapter 5—new, expanded ethics discussions as well as expanded coverage of target costing; new assignments on ABC and target costing.
- Chapter 6—new Nantucket Nectars examples throughout chapter; new Business First box on outsourcing; shortened and simplified discussion of more advanced material by placing it in Summary Problem for Your Review with solution; several new questions, exercises, and problems using the chapter-opening company.
- Chapter 7—new Business First box on budgeting as a value driver; new section on activity-based master budgets; new Making Managerial Decisions boxes.
- Chapter 8—simplified coverage of variance analysis; McDonald's, chapter-opening company, is revisited throughout the chapter discussion.
- Chapter 9—balanced scorecard moved to a section on nonfinancial measures and heavily revised with a new example; "Goal Congruence, Managerial Effort, and Motivation" heavily revised for clearer presentation; added coverage of Six Sigma and two new Business First boxes.
- Chapter 10—heavily revised and reorganized section on transfer pricing is now covered later in the chapter; EVA material revised; new section, "Budgeting, Performance Targets, and Ethics."
- Chapter 11—inflation now covered in an appendix; added coverage on internal rate of return (IRR), real options, and ethical issues concerning tax avoidance and evasion.

- Chapter 12—extensive chapter revision includes revised exhibits as well as new discussions involving chapter-opening company, L. A. Darling; Exhibit 12-1 revised to set overall framework for chapter discussions; problems 12-34 through 12-36 added to illustrate and apply chapter discussion for service-department cost allocation, process maps, ABC product costing, and ABC customer profitability.
- Chapter 13—combines the coverage of overhead in two chapters of the Twelfth edition into one logical discussion; the major illustration used in both Chapters 13 and 14 is based on same company, allowing students to study Chapter 14 before 13 or study only Chapter 14; discussion simplified by eliminating many journal entries; chapter illustrations use Dell Computer Corporation, the chapter-opening company; simplified discussion by deleting sections on *selection of expected activity level for computing the fixed-overhead rate* and *actual, normal, and standard costing*.
- Chapter 14—consolidates coverage of these two product-costing systems into one new chapter; the process-costing section of the chapter opens with a vignette that combines two companies: one with a job-costing system and the other with a process-costing system; Summary Problem for Your Review applies concepts to chapter-opening company; simplified coverage of process costing by deleting first-in, first-out method for process-costing systems.
- Chapter 15—Microsoft used extensively throughout chapter discussions; added material on ethics, including Business First box; improved explanation of cash versus accrual accounting.
- Chapter 16—extensively rewritten coverage of statement of cash flows, including discussion of free cash flow; new appendix on accounting for inventory (in Chapter 19 of Twelfth edition).
- Chapter 17—consolidated goodwill discussion; revised and updated financial ratios; now includes General Motors consolidated statements; new appendix on changing prices and income measurement (in Chapter 19 of Twelfth edition).
- Financial Accounting review streamlined and covered in three rather than four chapters.

Supplements for Instructors and Students

INSTRUCTOR'S RESOURCE CD-ROM A complete, one-step resource for instructors, including all faculty and student supplements as well as testing software. Available upon request from your local Pearson Prentice Hall representative.

INSTRUCTOR'S RESOURCE MANUAL BY SCOTT YETMAR (CLEVELAND STATE UNIVERSITY) Substantially revised, this resource manual provides insightful and useful tips on how to best manage course content when using *Introduction to Management Accounting*, 13/e in class. Chapter-by-chapter explanations and pedagogical philosophies are clearly delineated and oriented to greatly aid the teaching process.

SOLUTIONS MANUAL AND SOLUTIONS TRANSPARENCIES BY CHARLES T. HORNGREN (EMERITUS STANFORD UNIVERSITY), GARY L. SUNDEM (UNIVERSITY OF WASHINGTON, SEATTLE), AND WILLIAM O. STRATTON (PEPPERDINE UNIVERSITY) Comprehensive solutions for all end-of-chapter material. Also available in acetate form for in-class presentation.

TEST ITEM FILE BY SCOTT YETMAR (CLEVELAND STATE UNIVERSITY) A ready-to-use bank of testing material. Each chapter includes a variety of types of questions, including true/false, multiple choice, and critical thinking problems. Intended for ease of use, each question is linked to chapter objectives, and also provides suggested difficulty level and reference to text pages where answers can be found.

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COURSE WEB SITE AT [HTTP://WWW.PRENHALL.COM/HORNGREN](http://www.prenhall.com/horngren) A complete online resource that offers a variety of Internet-based teaching and learning support. Our Web site provides a wealth of resources for students and faculty. Resources include

- an online study guide;
- downloadable supplements, including PowerPoint and General Ledger Software for student use;
- learning assessment sections;
- practice tests with immediate feedback for self-study use.

STUDENT STUDY GUIDE BY FRANK R. SELTO (UNIVERSITY OF COLORADO) The Student Study Guide contains a wealth of resources designed to aid students in text comprehension. Each chapter includes chapter overviews, study tips, self-test questions, demonstration problems and worked-out solutions, and more.

SPREADSHEET TEMPLATES BY ALBERT FISHER (COMMUNITY COLLEGE OF SOUTHERN NEVADA) Ready-made templates to accompany selected end-of-chapter problems can be found at <http://www.prenhall.com/horngren>.

EXCEL APPLICATION EXERCISES The Excel Application Exercises were prepared by Glenda C. Levendowski, CPA, Mesa Community College and Terry Levendowski, CMA, CPA, Consultant.

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Wendy Tietz, Kent State University

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Managerial Accounting and the Business Organization

1 CHAPTER

LEARNING OBJECTIVES

When you have finished studying this chapter, you should be able to:

1. Describe the major users and uses of accounting information.
2. Explain why ethics is important to management accountants.
3. Describe the cost-benefit and behavioral issues involved in designing an accounting system.
4. Explain the role of budgets and performance reports in planning and control.
5. Discuss the role accountants play in the company's value chain functions.
6. Contrast the functions of controllers and treasurers.
7. Explain why accounting is important in a variety of career paths.
8. Identify current trends in management accounting.
9. Appreciate the importance of a code of ethical conduct to professional accountants.



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