

清华 M B A 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

清华大学出版社



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北 京

北京市版权局著作权合同登记号 图字: 01-2009-3437

Original edition, entitled **ACCOUNTING: CHAPTERS 18-25**, 7th edition, 0132399490 by **CHARLES T. HORNGREN** and **WALTER T. HARRISON, JR.**, published by Pearson Education, Inc, publishing as **Prentice Hall**, copyright © 2007.

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China edition published by **PEARSON EDUCATION ASIA LTD.**, and **TSINGHUA UNIVERSITY PRESS** Copyright © 2009

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#### 图书在版编目 (CIP) 数据

会计学=Accounting: 第 18~25 章: 第 7 版: 英文/(美) 亨格瑞 (Horngren, C. T.), (美) 哈里森 (Harrison, W. T.) 著. —北京: 清华大学出版社, 2009.10  
(清华 MBA 核心课程英文版教材)  
ISBN 978-7-302-21195-2

I. 会… II. ①亨… ②哈… III. 会计学—研究生—教材—英文 IV. F230

中国版本图书馆 CIP 数据核字 (2009) 第 173742 号

责任编辑: 江 娅

责任印制: 何 芊

出版发行: 清华大学出版社

地 址: 北京清华大学学研大厦 A 座

<http://www.tup.com.cn>

邮 编: 100084

社 总 机: 010-62770175

邮 购: 010-62786544

投稿与读者服务: 010-62776969, [c-service@tup.tsinghua.edu.cn](mailto:c-service@tup.tsinghua.edu.cn)

质 量 反 馈: 010-62772015, [zhiliang@tup.tsinghua.edu.cn](mailto:zhiliang@tup.tsinghua.edu.cn)

印 刷 者: 清华大学印刷厂

装 订 者: 北京市密云县京文制本装订厂

发 行 者: 全国新华书店

开 本: 203×260 印张: 29.25

版 次: 2009 年 10 第 1 版

印 次: 2009 年 10 第 1 次印刷

印 数: 1~5000

定 价: 45.00 元

本书如存在文字不清、漏印、缺页、倒页、脱页等印装质量问题, 请与清华大学出版社出版部联系调换。联系电话: 010-62770177 转 3103 产品编号: 033047-01

# 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中国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。清华大学出版社这些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, 2006, 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.

**MyAccountingLab**

Chapter 7 Homework

Home Help Logout  
11:22 A.M. April 17 Terry Berkhalter  
Terry Berkhalter

Question e1sq444

Compute the missing amount for Mercury Company. You will need to prepare a statement of owner's equity.

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	?

First determine changes to Owner's Equity. Choose accounts and then calculate the beginning and ending balances.

Mercury Co.

	Beginning	Ending
- Choose Account -		
- Choose Account -		
- Choose Account -		
- Choose Account -		

Choose account categories and fill in amounts. Click Check Answer when finished.

Check Answer Back to Exercise Skip Question Progress Submit

Help Me Solve It  
Demo Docs Example  
Calculator  
Textbook Pages  
Sample Spreadsheet  
Contact Instructor  
Print Homework

## 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.



**CONSISTENCY** – The entire package matters. Consistency in terminology and problem set-ups from one medium to another—test bank to study guide to MyAccountingLab—is critical to your success in the classroom. So when students ask “Where do the numbers come from?,” they can go to our text **or** go online and see what to do. If it’s worded one way in the text, you can count on it being worded the same way in the supplements.

**CLUTTER-FREE** – This edition is built on the premise of “Less is More.” Extraneous boxes and features, non-essential bells and whistles—they are all gone. The authors know that excess crowds out what really matters—the concepts, the problems, and the learning objectives. Instructors asked for fewer “features” in favor of less clutter and better cross-referencing, and Horngren/Harrison, *Accounting, 7e*, is delivering on that wish. And we’ve redone all of the end-of-chapter exercises and problems with a renewed focus on the critical core concepts.

**EXHIBIT 2-4**

The Accounting Equation after the First Two Transactions of Cookie Lapp Travel Design

Transaction 1 Received \$30,000 cash and increased capital		Transaction 2 Paid \$20,000 cash to purchase land	
DEBITS	CREDITS	DEBITS	CREDITS
Cash \$30,000	Capital \$30,000	Cash \$20,000	Capital \$30,000
		Land \$20,000	

### Recording Transactions in the Journal

**3** Record transactions in the journal

In practice, accountants record transactions in a *journal*. The journalizing process has three steps:

1. Identify each account affected and its type (asset, liability, or equity).
2. Determine whether each account is increased or decreased. Use the rules of

## INSTRUCTOR SUPPLEMENTS

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### 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](http://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](http://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](http://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](http://www.prenhall.com/Horngren)**

The book's Web site at [www.prenhall.com/horngren](http://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](http://www.prenhall.com/crs) to learn more.

## **STUDENT SUPPLEMENTS**

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### **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:

1. A **Demo Doc** for each of the end-of-chapter exercises and problems that students can refer to as they work through the question.
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.

## **PowerPoints**

For student use as a study aide or note-taking guide, these PowerPoint slides may be downloaded at the companion Web site at [www.prenhall.com/horngren](http://www.prenhall.com/horngren).

## **Companion Web Site—[www.prenhall.com/Horngren](http://www.prenhall.com/Horngren)**

The book's Web site at [www.prenhall.com/horngren](http://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.

## **Classroom Response Systems (CRS)**

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Visit [www.prenhall.com/crs](http://www.prenhall.com/crs) to learn more.

## • VangoNotes in MP3 Format

Students can study on the go with VangoNotes, chapter reviews in downloadable MP3 format that offer brief audio segments for each chapter:

- Big Ideas: the vital ideas in each chapter
- Practice Test: lets students know if they need to keep studying
- Key Terms: audio "flashcards" that review key concepts and terms
- Rapid Review: a quick drill session—helpful right before tests

Students can learn more at [www.vangonotes.com](http://www.vangonotes.com)



In partnership with Audible Education

Hear it. Get It.

## Study on the go with VangoNotes.

Just download chapter reviews from your text and listen to them on any mp3 player. Now wherever you are--whatever you're doing--you can study by listening to the following for each chapter of your textbook:

**Big Ideas:** Your "need to know" for each chapter

**Practice Test:** A gut check for the Big Ideas--tells you if you need to keep studying

**Key Terms:** Audio "flashcards" to help you review key concepts and terms

**Rapid Review:** A quick drill session--use it right before your test

**VangoNotes.com**

# Acknowledgments

## We'd like to thank the following contributors:

Florence McGovern *Bergen Community College*  
Sherry Mills *New Mexico State University*

Suzanne Oliver *Okaloosa Walton Junior College*  
Helen Brubeck *San Jose State University*

## We'd like to extend a special thank you to the following members of our advisory panel:

Jim Ellis *Bay State College, Boston*  
Mary Ann Swindlehurst *Carroll Community College*  
Andy Williams *Edmonds Community College*  
Donnie Kristof-Nelson *Edmonds Community College*  
Joan Cezair *Fayetteville State University*  
David Baglia *Grove City College*

Anita Ellzey *Harford Community College*  
Cheryl McKay *Monroe County Community College*  
Todd Jackson *Northeastern State University*  
Margaret Costello Lambert *Oakland Community College*  
Al Fagan *University of Richmond*

## We'd also like to thank the following reviewers:

Shi-Mu (Simon) Yang *Adelphi University*  
Thomas Stolberg *Alfred State University*  
Thomas Branton *Alvin Community College*  
Maria Lehoczy *American Intercontinental University*  
Suzanne Bradford *Angelina College*  
Judy Lewis *Angelo State University*  
Roy Carson Anne *Arundel Community College*  
Paulette Ratliff-Miller *Arkansas State University*  
Joseph Foley *Assumption College*  
Jennifer Niece *Assumption College*  
Bill Whitley *Athens State University*  
Shelly Gardner *Augustana College*

Becky Jones *Baylor University*  
Betsy Willis *Baylor University*  
Michael Robinson *Baylor University*  
Kay Walker-Hauser *Beaufort County Community College, Washington*  
Joe Aubert *Bemidji State University*  
Calvin Fink *Bethune Cookman College*  
Michael Blue *Bloomsburg University*  
Scott Wallace *Blue Mountain College*  
Lloyd Carroll *Borough Manhattan Community College*  
Ken Duffe *Brookdale Community College*  
Chuck Heuser *Brookdale Community College*  
Shafi Ullah *Broward Community College South*  
Lois Slutsky *Broward Community College South*  
Ken Koerber *Bucks County Community College*

Julie Browning *California Baptist University*  
Richard Savich *California State University—San Bernardino*  
David Bland *Cape Fear Community College*  
Robert Porter *Cape Fear Community College*  
Vickie Campbell *Cape Fear Community College*  
Cynthia Thompson *Carl Sandburg College—Carthage*

Liz Ott *Casper College*  
Joseph Adamo *Cazenovia College*  
Julie Dailey *Central Virginia Community College*  
Jeannie Folk *College of DuPage*  
Lawrence Steiner *College of Marin*  
Dennis Kovach *Community College Allegheny County—Allegheny*  
Norma Montague *Central Carolina Community College*  
Debbie Schmidt *Cerritos College*  
Janet Grange *Chicago State University*  
Bruce Leung *City College of San Francisco*  
Pamela Legner *College of DuPage*  
Bruce McMurrey *Community College of Denver*  
Martin Sabo *Community College of Denver*  
Jeffrey Jones *Community College of Southern Nevada*  
Tom Nohl *Community College of Southern Nevada*  
Christopher Kelly *Community College of Southern Nevada*  
Patrick Rogan *Cosumnes River College*  
Kimberly Smith *County College of Morris*

Jerold Braun *Daytona Beach Community College*  
Greg Carlton *Davidson County Community College*  
Irene Bembenista *Davenport University*  
Thomas Szczurek *Delaware County Community College*  
Charles Betts *Delaware Technical and Community College*  
Patty Holmes *Des Moines Area Community College—Ankeny*  
Tim Murphy *Diablo Valley College*

Phillipe Sammour *Eastern Michigan University*  
Saturnino (Nino) Gonzales *El Paso Community College*  
Lee Cannell *El Paso Community College*  
John Eagan *Erie Community College*

Ron O'Brien *Fayetteville Technical Community College*  
Patrick McNabb *Ferris State University*  
John Stancil *Florida Southern College*  
Lynn Clements *Florida Southern College*  
Alice Sineath *Forsyth Technical Community College*  
James Makofske *Fresno City College*  
Marc Haskell *Fresno City College*  
James Kelly *Ft. Lauderdale City College*

Christine Jonick *Gainesville State College*  
Bruce Lindsey *Genesee Community College*  
Constance Hylton *George Mason University*  
Cody King *Georgia Southwestern State University*  
Lolita Keck *Globe College*  
Kay Carnes *Gonzaga University, Spokane*  
Carol Pace *Grayson County College*  
Rebecca Floor *Greenville Technical College*  
Geoffrey Heriot *Greenville Technical College*  
Jeffrey Patterson *Grove City College*  
Lanny Nelms *Gwinnet Technical College*  
Chris Cusatis *Gwynedd Mercy College*

Tim Griffin *Hillsborough Community College*  
Clair Helms *Hinds Community College*  
Michelle Powell *Holmes Community College*  
Greg Bischoff *Houston Community College*  
Donald Bond *Houston Community College*  
Marina Grau *Houston Community College*  
Carolyn Fitzmorris *Hutchinson Community College*

Susan Koepke *Illinois Valley Community College*  
William Alexander *Indian Hills Community College—  
Ottumwa*  
Dale Bolduc *Intercoast College*  
Thomas Carr *International College of Naples*  
Lecia Berven *Iowa Lakes Community College*  
Nancy Schendel *Iowa Lakes Community College*  
Michelle Cannon *Ivy Tech*  
Vicki White *Ivy Tech*  
Chuck Smith *Iowa Western Community College*

Stephen Christian *Jackson Community College*  
DeeDee Daughtry *Johnston Community College*  
Richard Bedwell *Jones County Junior College*

Ken Mark *Kansas City Kansas Community College*  
Ken Snow *Kaplan Education Centers*  
Charles Evans *Keiser College*  
Bunney Schmidt *Keiser College*  
Amy Haas *Kingsborough Community College*

Jim Racic *Lakeland Community College*  
Doug Clouse *Lakeland Community College*

Patrick Haggerty *Lansing Community College*  
Patricia Walczak *Lansing Community College*  
Humberto M. Herrera *Laredo Community College*  
Christie Comunale *Long Island University*  
Ariel Markelevich *Long Island University*  
Randy Kidd *Longview Community College*  
Kathy Heltzel *Luzerne County Community College*  
Lori Major *Luzerne County Community College*

Fred Jex *Macomb Community College*  
Glenn Owen *Marymount College*  
Behnaz Quigley *Marymount College*  
Penny Hanes *Mercyhurst College, Erie*  
John Miller *Metropolitan Community College*  
Denise Leggett *Middle Tennessee State University*  
William Huffman *Missouri Southern State College*  
Ted Crosby *Montgomery County Community College*  
Beth Engle *Montgomery County Community College*  
David Candelaria *Mount San Jacinto College*  
Linda Bolduc *Mount Wachusett Community College*

Barbara Gregorio *Nassau Community College*  
James Hurat *National College of Business and Technology*  
Denver Riffe *National College of Business and  
Technology*

Asokan Anandarajan *New Jersey Institute of Technology*  
Robert Schoener *New Mexico State University*  
Stanley Carroll *New York City Technical College of  
CUNY*

Audrey Agnello *Niagara County Community College*  
Catherine Chiang *North Carolina Central University*  
Karen Russom *North Harris College*  
Dan Bayak *Northampton Community College*  
Elizabeth Lynn Locke *Northern Virginia Community  
College*

Debra Prendergast *Northwestern Business College*  
Nat Briscoe *Northwestern State University*  
Tony Scott *Norwalk Community College*

Deborah Niemer *Oakland Community College*  
John Boyd *Oklahoma City Community College*  
Kathleen O'Donnell *Onondaga Community College*  
J.T. Ryan *Onondaga Community College*

Toni Clegg *Palm Beach Atlantic College*  
David Forsyth *Palomar College*  
John Graves *PCDI*  
Carla Rich *Pensacola Junior College*  
Judy Grotian *Peru State College*  
Judy Daulton *Piedmont Technical College*  
John Stone *Potomac State College*  
Betty Habershon *Prince George's Community College*



Kathi Villani *Queensborough Community College*

William Black *Raritan Valley Community College*

Verne Ingram *Red Rocks Community College*

Paul Juriga *Richland Community College*

Patty Worsham *Riverside Community College*

Margaret Berezewski *Robert Morris College*

Phil Harder *Robert Morris College*

Shifei Chung *Rowan University of New Jersey*

Charles Fazzi *Saint Vincent College*

Lynnette Yerbuy *Salt Lake Community College*

Susan Blizzard *San Antonio College*

Hector Martinez *San Antonio College*

Audrey Voyles *San Diego Miramar College*

Margaret Black *San Jacinto College*

Merrily Hoffman *San Jacinto College*

Randall Whitmore *San Jacinto College*

Carroll Buck *San Jose State University*

Cynthia Coleman *Sandhills Community College*

Barbara Crouteau *Santa Rosa Junior College*

Pat Novak *Southeast Community College*

Susan Pallas *Southeast Community College*

Al Case *Southern Oregon University*

Gloria Worthy *Southwest Tennessee Community College*

Melody Ashenfelter *Southwestern Oklahoma State University*

Douglas Ward *Southwestern Community College*

Brandi Shay *Southwestern Community College*

John May *Southwestern Oklahoma State University*

Jeffrey Waybright *Spokane Community College*

Renee Goffinet *Spokane Community College*

Susan Anders *ST Bonaventure University*

John Olsavsky *SUNY at Fredonia*

Peter Van Brunt *SUNY College of Technology at Delhi*

David L. Davis *Tallahassee Community College*

Kathy Crusto-Way *Tarrant County Community College*

Sally Cook *Texas Lutheran University*

Bea Chiang *The College of New Jersey*

Matt Hightower *Three Rivers Community College*

Susan Pope *University of Akron*

Joe Woods *University of Arkansas*

Allen Blay *University of California, Riverside*

Barry Mishra *University of California, Riverside*

Laura Young *University of Central Arkansas*

Jane Calvert *University of Central Oklahoma*

Bambi Hora *University of Central Oklahoma*

Joan Stone *University of Central Oklahoma*

Kathy Terrell *University of Central Oklahoma*

Harlan Etheridge *University of Louisiana*

Pam Meyer *University of Louisiana*

Sandra Scheuermann *University of Louisiana*

Tom Wilson *University of Louisiana*

Lawrence Leaman *University of Michigan*

Larry Huus *University of Minnesota*

Brian Carpenter *University of Scranton*

Ashraf Khallaf *University of Southern Indiana*

Tony Zordan *University of St. Francis*

Gene Elrod *University of Texas, Arlington*

Cheryl Prachyl *University of Texas, El Paso*

Karl Putnam *University of Texas, El Paso*

Stephen Rockwell *University of Tulsa*

Chula King *University of West Florida*

Charles Baird *University of Wisconsin – Stout*

Mary Hollars *Vincennes University*

Lisa Nash *Vincennes University*

Elaine Dessouki *Virginia Wesleyan College*

Sueann Hely *West Kentucky Community and Technical College*

Darlene Pulliam *West Texas A&M University, Canyon*

Judy Beebe *Western Oregon University*

Michelle Maggio *Westfield State College*

Kathy Pellegrino *Westfield State College*

Nora McCarthy *Wharton County Junior College*

Sally Stokes *Wilmington College*

Maggie Houston *Wright State University*

Gerald Caton *Yavapai College*

Chris Crosby *York Technical College*

Harold Gellis *York College of CUNY*