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管理会计

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

第 **12** 版

Introduction to
**Management
Accounting**
Chapters 1-19



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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 项目成为企业发展致富之源,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,北京大学光华管理学院正在推出国际 MBA“双语双学位”培养方案;同时,为了配合北大 MBA 教育工作的展开,光华管理学院与北大出版社联合推出本套《当代全美 MBA 经典教材书系(英文原版)》,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院长

陈以寿

出版者序言

2001年12月10日中国加入了世界贸易组织,从此,中国将进一步加大与世界各国的政治、经济、文化各方面的交流和合作,这一切都注定中国将在未来世界经济发展中书写重要的一笔。

然而,中国经济的发展正面临着前所未有的人才考验,在许多领域都面临着人才匮乏的现象,特别是了解国际贸易规则、能够适应国际竞争需要的国际管理人才,更是中国在未来国际竞争中所必需的人才。因此,制定和实施人才战略,培养并造就大批优秀人才,是我们在新一轮国际竞争中赢得主动的关键。

工商管理硕士(MBA),1910年首创于美国哈佛大学,随后MBA历经百年风雨不断完善,取得了令世人瞩目的成绩。如今,美国MBA教育已经为世界企业界所熟知,受到社会的广泛承认和高度评价。中国的MBA教育虽起步较晚,但在过去10年里,中国的MBA教育事业发展非常迅速,也取得了相当显著的成绩。现在国内已经有50多所高等院校可以授予MBA学位,为社会培养了3000多名MBA毕业生,并有在读学员2万多人。

目前,国内的MBA教育市场呈现一片繁荣景象,但繁荣的背后却隐藏着种种亟待解决的问题。其中很大一部分问题的成因是因为目前我国高校使用的教材内容陈旧,与国外名校的名牌教材差距较大,在教学内容、体系上也缺乏与一流大学的沟通。为适应经济全球化,国家教育管理部门曾要求各高校大力推广使用外语讲授公共课和专业课,特别是在我国加入WTO后急需的上百万人才中,对MBA人员的需求更是占1/3之多,所以,大力开展双语教学,适当引进和借鉴国外名牌大学的原版教材,是加快中国MBA教育步伐,使之走向国际化的一条捷径。

目前,国内市场上国外引进版教材也是新旧好坏参差不齐,这就需要读者进行仔细的甄别。对于国外原版教材的使用,在这里我们要提几点看法。国外每年出版的教材多达几万种,如果不了解国外的教材市场,不了解国外原版教材的品质就可能找不到真正适合教学和学习的好的教材。对于不太了解外版教材的国内读者来说,选择教材要把握以下几点,即:选择国外最新出版的书;选择名校、名作者的书;选择再版多次并且非常流行的书。综合以上几点来看,目前国内市场上真正出新、出好、出精的MBA教材还是不多的。

北京大学出版社推出的《当代全美MBA经典教材书系(英文原版)》弥补了国内MBA教材市场的缺憾,给国内MBA教材市场注入了一股新鲜的血液。全套丛书共由22本书组成,覆盖了北京大学MBA的全部主修课程,包括:经济学、管理学、营销学、战略管理、管理信息系统、运作管理、人力资源管理、商务沟通、国际金融、金融管理、决策分析、货币银行学、会计学等。另外在十几门主课的基础上又增加了几门高级选修课程,包括:国际会计学、组织行为学、投资学、商务学、财务报表解析、管理会计、管理沟通、商业伦理学、企业家精神等。

本套丛书的筛选大体上本着以上所提到的几点原则,即,(1)出“新”。克服以往教材知识陈旧、落后的弊端,大部分教材的出版年限都选择在2002年,与国外原版书同步出版。(2)出“好”。本套丛书收入了美国哈佛大学、斯坦福大学、麻省理工学院等著名院校所采用的教材,如:《管理学》、《营销管理》、《管理信息系统》、《管理人力资源》、《财务会计》、《管理会计》、《面向管理的数量分析》等;本套丛书收入著名学术界宗师包括斯蒂芬·罗宾斯(《管理学基础》)、菲利

普·科特勒(《营销管理架构》)、查尔斯·亨格瑞(《财务会计》)、威廉·鲍莫尔(《经济学:理论、方针和政策》)等人的学术巨著。(3)出“精”。大多数教材都是再版多次,经过不断的修改和完善而成的,如:再版5次的《卓越的商务沟通》、《现代投资理论》、《商业伦理:概念和案例》等;再版6次的《货币、银行和金融市场经济学》、《商务学》、《财务报表解析》等;再版7次的《面向管理的数量分析》等;再版8次的《经济学:理论、方针和政策》、《财务会计》、《管理信息系统》等;甚至还有再版12次的《金融管理与政策》、《管理会计》。本丛书中每一本书的选择都依据该书旧的版本,或作者过去同类书籍的销售情况,选择居于该领域销售排行榜首位的教材。

本套《当代全美 MBA 经典教材书系(英文原版)》集合了美国经济学界和管理学界各个学科领域专家的权威巨著,该丛书经过北京大学光华管理学院及其他著名高校的知名学者的精心选编,包括了大量精深的理论指导和丰富的教学案例,真正称得上是一套优中选精的丛书。

致谢

本套教材是我社与国外一流专业出版公司合作出版的,是从大量外版教材中选出的最优秀的一部分。在选书的过程中我们得到了很多专家学者的支持和帮助,可以说每一本书都经过处于教学一线的专家、学者们的精心审定,北京大学出版社英文影印版教材的顺利出版离不开他们的无私帮助,在此,我们将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、张国育、张圣平、张志学、朱善利(按拼音排序)

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本套丛书的顺利出版还得到了培生教育集团(Pearson Education)北京代表处、汤姆森学习集团(Thomson Learning)北京代表处的大力支持,对他们的付出我们也非常感谢。

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,就是必须以“方便教授教学”为主。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。北京大学出版社的《当代全美 MBA 经典教材书系(英文原版)》系我社获全球最大的教育出版集团,美国培生教育集团(Pearson Education Group)独家授权之英文影印版本。Pearson Education 旗下的国际知名教育图书出版公司 Prentice Hall/Addison Wesley/Longman,以其高品质的经济类出版物,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。我社在选择这套教材的过程中,尽量选择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(Powerpoint Mesentation)、Disk、CD、CD-ROM 等形式出现。我社特获权独家复制以上材料,并向采用该书的教师免费赠送。同时,这些材料还可通过访问培生教育集团相关站点:<http://www.prenhall.com>、<http://www.pearsoned.com>、<http://www.aw.com> 或国内站点:<http://www.digishop.com.cn> 免费下载。

欲获得相关教辅材料的教师烦请填写后面的《教辅资料支持表》,以确保此教辅材料仅为教师获得。

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,原作者所持观点还请广大读者在阅读过程中加以分析和鉴别。我们希望本套丛书的出版能够促进中外文化交流,加快国内经济管理专业教学的发展,为中国经济走向世界做出一份贡献。

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。

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2002 年 1 月

内 容 简 介

《管理会计》第12版,是著名学者 Charles T. Horngren、Gary L. Sundem、William O. Stratton 共同编写的管理会计学巨著。本版新书经过作者的进一步修正共分为19章,主要讲述了:管理会计与商业组织、成本管理决策制定、管理控制、资本预算等方面的内容。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。本书包含大量实例诸如:Nantucket Nectars、麦当劳、Oracle 等;大量的练习题,帮助学生巩固所学知识;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。

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。

适用性:适合研究生、本科生和 MBA 的管理会计学课程,还可作为各企业、公司管理人员的培训教材和参考书。

畅销性:本书作者 Horngren 的会计学教材被美国本土包括斯坦福大学在内的上千所大学、学院采用,并流行于世界各地,受到当地师生、学者及专业人士的广泛欢迎。

作者简介

Charles T. Horngren(中)是斯坦福大学 Edmund W. Littlefield 的名誉会计学教授。他毕业于 Marquette 大学,在哈佛大学就读 MBA 并在芝加哥大学获得博士学位。他还接受了 Marquette 大学和 DePaul 大学荣誉博士的称号。

作为一名注册会计师,Horngren 在会计原理委员会工作了 6 年,在财务会计准则顾问协会工作了 5 年,此外,还在美国注册会计师协会工作了 3 年。他在财务会计基金会担任理事一职长达 6 年之久,而财务会计基金会是监督财务会计准则和政府会计准则的一个机构。

Horngren 是会计界名人团体的成员之一。

作为美国会计协会的一名成员,Horngren 担任会长和研究主任的职务。他获得了该协会第一个“杰出会计教育家”奖。

加利福尼亚注册会计师基金会授予 Horngren“杰出才能”奖和“杰出教授”奖。他是第一位获此两项荣誉的人。

美国注册会计师协会将第一个“杰出教育家”奖授予了 Horngren 教授。

Horngren 教授是管理会计师学会的成员之一,在那里,他获得了“杰出服务”奖。他还曾经是一个管理会计师认证考试的管理机构——Institute's Board of Regents 的成员。

Horngren 由培科(Prentice-Hall)出版了其他会计方面的书籍,包括:《成本会计:管理的要点》第 10 版,2000 年(与 George Foster 和 Srikant Datar 合著);《财务会计入门》第 8 版,2002 年(与 Gary L. Sundem 和 John A. Elliott 合著);《会计学》第 5 版,2002 年(与 Walter T. Harrison, Jr. 和 Linda Bamber 合著);《财务会计》,第 4 版,2001 年(与 Walter T. Harrison, Jr. 合著)。

Horngren 是 Charles T. Horngren 会计系列丛书的咨询编辑。

Gary L. Sundem(左)是西雅图华盛顿大学 the Julius A. Roller 的会计学教授和副院长。他在 Carleton 大学获得学士学位,在斯坦福大学获得工商管理硕士学位及博士学位。

Sundem 教授是 1992—1993 年美国会计协会的主席。1989—1991 年,他是会计教育变更委员会的执行主管。从 1982 到 1986 年,他是《会计评论》(Accounting Review)的编辑。

Sundem 是管理会计师协会西雅图地区的前任主席。他是 IMA 国际部的主管,他就任于 IMA 的学术关系和专业发展委员会。

Sundem 教授的作品在众多会计和金融方面的期刊杂志上发表,包括:《会计学教育》、《会计评论》、《会计研究时报》和《金融时报》。他于 1998 年和 1987 年分别被美国会计协会、注册会计师华盛顿分会授予“杰出会计教育家”称号。他已经在美国大学和国外其他大学做了 200 多场的讲演。

William O. Stratton(右)是 Pepperdine 大学的会计学教授。他从佛罗里达州立大学和宾夕法尼亚州立大学获得学士学位,从波士顿大学获得工商管理硕士学位,从 Claremont Graduate University 获得博士学位。

作为一名注册管理会计师,Stratton 广泛地在北美、南美和欧洲的管理会计研讨会上做讲演。他在美国和南美洲发展和传播了制造业和服务业组织基于积极性的管理及实施的专业工

作室。1993 年他因为对教室改革而获得波音竞争奖金。

Stratton 在会计学和国际商务杂志上发表过很多文章,这些期刊杂志包括:《管理会计学》、《决策科学》和《IIE 交易和合作》等。

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*, Tenth Edition, 2000 (with George Foster and Srikant Datar); *Introduction to Financial Accounting*, Eighth Edition, 2002 (with Gary L. Sundem and John A. Elliott); *Accounting*, Fifth Edition, 2002 (with Walter T. Harrison, Jr., and Linda Bamber); and *Financial Accounting*, Fourth Edition, 2001 (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 and Associate Dean 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 1992–93 President of the American Accounting Association. He was Executive Director of the Accounting Education Change Commission, 1989–91, and served as Editor of *The Accounting Review*, 1982–86.

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*, *Decision Sciences*, *IIE Transactions*, and *Synergie*.



PREFACE

“Managers have to understand how their decisions affect costs if they want to make good decisions.”

Introduction to Management Accounting, 12/E, takes the view that managers make important economic decisions. We want students to view management accounting as an essential tool that enhances managers' abilities to make good economic decisions. *IMA*, 12/E, describes the concepts and techniques that managers and accountants use to produce information for decision making. Because understanding concepts is more important than memorizing techniques, this book introduces the concepts together with the techniques. From the first chapter, students are encouraged to think about why techniques are used, not to blindly apply the techniques. We hope that students will thus be able to learn both the *theory* and *practice* of management accounting. Understanding today's accounting practice, though, goes beyond mere concepts and techniques. To illustrate real-world practice and to highlight how management accounting helps managers understand the potential impacts of their decisions, the concepts and techniques in this book are presented in the context of real decisions. Two of the authors were members of the Accounting Education Change Commission (AECC) and recommendations of the AECC have been implemented throughout the text.

This book attempts a balanced, flexible approach. It deals as much with nonprofit, retail, wholesale, selling, and administrative situations as it does with manufacturing. It focuses broadly on planning and control decisions, not on product costing for inventory valuation and income determination.

OUR PHILOSOPHY

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

Just as management accounting builds on financial accounting, the concepts within management accounting build on one another as they are used to facilitate managerial decision making. Once students have fully grasped the more basic concepts, they can then build on what they have learned and progress on to more complex topics. Students begin their understanding of managerial decision making by asking, “How will my decisions affect the costs and revenues of the organization?” and then progress to more complex questions: What is the most appropriate cost management system for the company? What products should we produce? What do our budget variances mean? As students absorb the simpler concepts and techniques of management accounting and move on to the more complex, they will become more comfortable with, and more adept at, using those concepts and techniques to make business decisions.

Our goals have been to choose relevant subject matter and to present it clearly and accessibly, using many examples drawn from actual companies. *IMA*, 12/E, stresses the understanding of concepts, yet makes them concrete with numerous illustrations.

WHO SHOULD USE THIS BOOK?

Introduction to Management Accounting, 12/E, is primarily for students who have had one or two terms of basic accounting. It is also appropriate for continuing educational programs of varying lengths in which the students have had no formal training in accounting. The four financial accounting chapters (Chapters 16–19) make the book especially appropriate for short courses introducing managers to accounting because both financial and management accounting can be presented from a user's perspective without requiring two textbooks.

This text is oriented to managers who use management accounting reports, not accountants. Managers should understand the basics of management accounting, and this book shows how management accounting will be useful to them. However, *IMA*, 12/E, also pays ample attention to the needs of potential accountants and provides them with an understanding of how the reports they produce will be used by decision makers. In focusing on accounting within the context of the overall managerial function, this text covers important topics that all business students should study and demonstrates how accounting bolsters and fits into the broader scheme of today's business environment.

NEW AND RETAINED FEATURES

- **NEW and revised Chapter Opening Vignettes with “On Location!” Videos.** Chapter openers help students understand accounting's role in current business practice. “On Location!” video segments, specially produced for this text, reinforce and expand upon chapter openers. New segments include Three Dog Bakery, Nantucket Nectars, Oracle, and Teva Sandals.
- **NEW “Take 5’s”.** Study Breaks appear throughout each chapter and encourage students to stop and think about material just read. Answers immediately follow.
- **NEW Cognitive Exercises.** Based on focus group feedback, short cognitive exercises serve as critical-thinking “warm-ups” to more complex case material.
- **NEW and revised Business First Boxes.** Provide insights into operations at well-known domestic and international companies, including technology and e-Commerce companies.
- *Introduction to Financial Accounting* 8/e and its companion text, *Introduction to Management Accounting* 12/e, provide a seamless presentation for any first year accounting course. Please ask your Prentice Hall representative about cost-saving discounts when you adopt and package both books together.

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- **NEW Student CD-ROM** contains tutorial software, Spreadsheet Templates, and PowerPoints.
- **NEW Instructor Resource CD-ROM** contains all print and technology supplements so that instructors can provide seamless classroom presentations.
- **NEW Mastering Accounting CD-ROM**
Allows students to watch professionally written, acted, and filmed videos about a fictional Internet start-up company to see how accounting concepts are related to workplace events and challenges.

UPDATED MATERIAL INCLUDES:

- Expanded discussion of ABC and ABM in chapter 4, including both two-stage and multi-stage ABC. New structure introduced to describe traditional and ABC systems.
- Complete revision of "Opportunity, Outlay, and Differential Costs" in chapter 6.
- Expanded discussion of Balanced Scorecard in chapter 9 with emphasis on the importance of intellectual capital and learning as a driver of competitiveness. Includes new illustration using General Electric.
- Expanded discussion of economic value added (EVA) in chapter 10, with real world company illustrations, and end-of-chapter exercises and problems.
- Chapter 12 uses new illustrations to present general guidelines for allocation, step-down allocation methods for service departments, joint-cost allocation, two-stage ABC allocation, and multi-stage ABC allocation.
- New structure in chapter 14 compares job-order and process costing and applies material to Planters Specialty Peanut Company.

SUPPLEMENTS FOR INSTRUCTORS

NEW INSTRUCTOR RESOURCE CD-ROM (SEE DESCRIPTION UNDER "ONLINE AND TECHNOLOGY SOLUTIONS")

INSTRUCTOR'S RESOURCE MANUAL BY SCOTT YETMAR (DRAKE UNIVERSITY)

Contains chapter overviews, chapter outlines organized by objectives, teaching tips, chapter quiz, transparency masters derived from textbook exhibits, and suggested readings each chapter of the text.

SOLUTIONS MANUAL AND SOLUTIONS TRANSPARENCIES BY TEXT AUTHORS

Special thanks to Robert Bauman, Allan Hancock College, and to Rosalie C. Hallbauer, Florida International University, for their technical reviews.

TEST ITEM FILE BY ANNE WESSLEY The Test Item File includes multiple choice,

true/false, exercises, comprehensive problems, short answer problems, critical thinking essay questions, etc. Each test item is tied to the corresponding learning objective, has an assigned difficulty level, and provides a page reference.

PRENTICE HALL WINDOWS CUSTOM TEST MANAGER, BY ENGINEERING SOFTWARE ASSOCIATES (ESA), INC. This easy-to-use computerized testing program can create exams, evaluate, and track student results. The PH Test Manager also provides on-line testing capabilities. You may *call 1-800-550-1701, our Test Paper Preparation Center*, to have a hardcopy of your custom test created to suit your classroom needs.

ON LOCATION! CUSTOM VIDEO LIBRARY BY BEVERLY AMER (NORTHERN ARIZONA UNIVERSITY) Highlighted companies include Three Dog Bakery, Nantucket Nectars, Oracle, Teva Sport Sandals, Dell, etc. A Video Guide in the Instructor's Resource Manual helps integrate the videos into your classroom lectures.

SUPPLEMENTS FOR STUDENTS

STUDY GUIDE BY FRANK SELTO (UNIVERSITY OF COLORADO AT BOULDER) For each chapter of the text, the study guide contains a chapter overview, a detailed chapter review including study tips, self-test questions and demonstration problems with worked-out solutions. Special thanks to Mary Sheets, University of Central Oklahoma, for technical assistance.

STUDENT RESOURCE CD-ROM All student software programs, from PowerPoints to ReEnforcer, tutorial available on one CD-ROM.

ADDITIONAL RESOURCES

New WALL STREET JOURNAL offer: 10 weeks for \$10.00 net with new student texts.

ACTIVITIES IN MANAGEMENT ACCOUNTING BY MARTHA DORAN

Free eBIZ FOR ACCOUNTING booklet may be packaged with new student texts.

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Comments from readers are welcome.

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