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MBA精选教材·英文影印版

INTRODUCTION TO MANAGEMENT ACCOUNTING

# 管理会计

[第14版]

Charles T. Horngren  
Gary L. Sundem  
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北京大学出版社  
PEKING UNIVERSITY PRESS

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Education

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藏书章



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北京市版权局著作权合同登记图字：01-2009-3227 号

图书在版编目(CIP)数据

管理会计：第14版：英文/霍恩格伦(Horngren,C,T,)等著. —影印本. —北京：北京大学出版社,2010.1

(MBA 精选教材·英文影印版)

ISBN 978-7-301-16407-5

I. 管… II. 霍… III. 管理会计—研究生—教材—英文 IV. F234.3

中国版本图书馆 CIP 数据核字(2009)第 222706 号

Original edition, entitled INTRODUCTION TO MANAGEMENT ACCOUNTING, 14th Edition, 0136129219 by Charles T. Horngren; Gary L. Sundem; William O. Stratton; David Burgstahler; Jeff Schatzberg, published by Pearson Education, Inc, publishing as Prentice Hall, Copyright © 2008 by Pearson Education, Inc.

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本书原版书名为《管理会计》(第14版),作者霍恩格伦、森德、斯特拉顿、戴维、杰夫,书号 0136129219,由培生教育出版集团 2008 年出版。

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本书英文影印版由北京大学出版社和培生教育亚洲有限公司 2010 年出版发行。

此版本在中华人民共和国境内生产,被授权在中华人民共和国境内(不包括中国香港、澳门特别行政区及中国台湾地区)销售。

书 名：管理会计(第14版)

著作责任者：Charles T. Horngren Gary L. Sundem William O. Stratton David Burgstahler Jeff Schatzberg 著

策划编辑：张 燕

责任编辑：谢 超

标准书号：ISBN 978-7-301-16407-5/F·2386

出版发行：北京大学出版社

地 址：北京市海淀区成府路 205 号 100871

网 址：<http://www.pup.cn> 电子邮箱：[em@pup.pku.edu.cn](mailto:em@pup.pku.edu.cn)

电 话：邮购部 62752015 发行部 62750672 编辑部 62752926 出版部 62754962

印 刷 者：北京大学印刷厂

经 销 者：新华书店

850 毫米×1168 毫米 16 开本 47.75 印张 948 千字

2010 年 1 月第 1 版 2010 年 1 月第 1 次印刷

印 数：0001—4000 册

定 价：79.00 元

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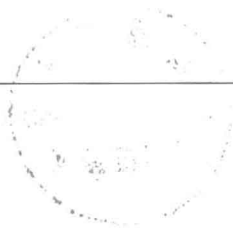
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## · 院长寄语 ·

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

潘承志

## 出版者序言

自 2001 年 12 月加入世界贸易组织以来,中国进一步加强了与世界各国的政治、经济、文化各方面的交流与合作,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问题,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取胜的决定性因素。因此,制定和实施人才战略,培养大批优秀人才,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 教育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,得到社会的广泛承认和高度评价。MBA 教育在我国虽起步较晚,但在过去十余年里,我国的 MBA 教育事业发展非常迅速,也取得了相当显著的成绩。

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。其中一个就是教材的问题。目前,国内市场上国外引进版教材在一定程度上还存在新旧好坏参差不齐的现象,这就需要读者在使用引进版教材时进行仔细的甄别。

北京大学出版社推出的《MBA 精选教材·英文影印版》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。全套丛书基本覆盖了北京大学 MBA 的主修课程,包括: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下几点原则:(1)出“新”。克服以往教材知识陈旧、落后的弊端,大部分教材都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》、《营销管理架构》、《管理信息系统》、《人力资源管理》、《财务会计》、《管理会计》、《面向管理的数量分析》等;本套丛书还收入了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·霍恩格伦(《财务会计》)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。

本套《MBA 精选教材·英文影印版》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 MBA 教材。

### 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、  
张国有、张圣平、张志学、朱善利

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本套丛书的顺利出版还得到了培生教育出版集团(Pearson Education)北京办事处的大力支持,对他们的付出我们也致以深深的谢意。

## 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:<http://www.prenhall.com>、<http://www.pearsoned.com>、<http://www.aw.com> 免费下载。

欲获得相关教辅材料的教师烦请填写每本书后面所附的《教学支持说明》,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  
经济与管理图书事业部  
2006 年 1 月

## 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。本版新书主要讲述了决策制定、面向计划和控制会计核算、资本预算、生产成本等方面的内容,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,斯坦福大学会计系的 Edmund W. Littlefield 的名誉会计学教授。会计名人堂人物之一,曾担任美国会计协会的主席和研究主管。

Gary L. Sundem,华盛顿大学西雅图分校会计系 Julius A. Roller 教授。

William O. Stratton,犹他州 Dixie 州立大学会计学教授。

David Burgstahler,西雅图华盛顿大学的 Gerhard G. Mueller 荣誉会计学教授。

Jeff Schatzberg,亚利桑那大学 Eller 管理学院的 Humberto Lopez 会计学教授。

### 本版更新

- 新增商务知识库——提供了微软、通用电气、西南航空、哈雷—戴维森、北电网络和哈佛大学等知名公司及机构的运营分析。
- 新增开篇实例——帮助读者理解会计在当前商务运作中所扮演的角色。案例涉及星巴克、波音公司、美国航空、麦当劳、耐克和戴尔等知名企业。
- 新增基于耐克的年度报表(10-K)的问题——这些问题会在每一章中出现。这些问题举例说明了如何通过公开的信息了解公司的概况、成本以及管理决策。
- 更广泛地分析商业道德问题——在每一章的习题中都有商业道德相关的问题。
- 一些章节内容的重大改编和修订,特别是第 4—6 章和第 12 章。

### 教辅资源

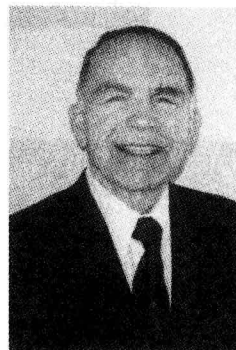
- 教学用 PPT。
- 教师指导手册:包括学生学习目标、主要知识点概述、附有讲义的大纲。
- 习题解答:提供教材中所有习题的精确、完整答案。
- 试卷生成软件:试题库由 2900 多道习题组成,包括判断正误题、概念题、选择题、思考题、练习题等。该软件可以帮助教师方便、快捷地生成试卷。
- 课程网站 <http://www.prenhall.com/horngren> 这是一套完整的网络教学资源,给师生提供了丰富的资料,包括在线学习指南和 Excel 电子表格模版。



**William O. Stratton** is Professor of Accounting at Dixie State College of Utah. 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.

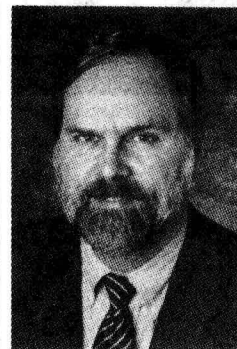
Stratton has numerous publications in accounting and international business journals including *Strategic Finance*, *CMA Management*, *Decision Sciences*, *IIE Transactions*, *Cost Management*, *Synergie*, and *Journal of Corporate Accounting & Finance*.



**David Burgstahler** is Gerhard G. Mueller Endowed Professor in Accounting at the University of Washington, Seattle. He received his B.Ac. degree from the University of Minnesota–Duluth, and his Ph.D. from the University of Iowa. He has been Associate Dean for Masters Programs and Executive Education and Acting Dean at the University of Washington Business School. He has served on more than 40 Ph.D. supervisory committees and has been recognized multiple times as Beta Alpha Psi Professor of the Year and as MBA Professor of the Quarter at the University of Washington.

Professor Burgstahler is Vice President—Publications of the American Accounting Association 2007–2009 and has served on a number of Association committees.

Professor Burgstahler received the American Accounting Association-American Institute of Certified Public Accountants Notable Contributions to the Accounting Literature Award in 2002. He has numerous publications in journals including *The Accounting Review*, *Journal of Management Accounting Research*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, *Behavioral Research in Accounting*, and *The CPA Journal*.

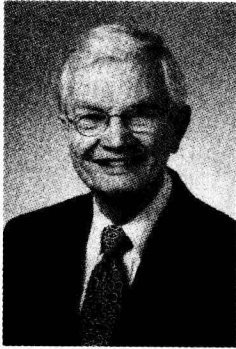


**Jeff Schatzberg** is the Humberto Lopez Professor of Accounting in the Eller College of Management at the University of Arizona. Professor Schatzberg received his BA (in Philosophy), MA (in accounting) and Ph.D. (in business administration), all at the University of Iowa. Professor Schatzberg has numerous publications in the most prestigious accounting and business journals, including the *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice and Theory*. His teaching and research interests are in managerial accounting and auditing. He has given numerous seminars at several U.S. universities and international schools in Canada, England, Wales, Norway, France, Germany, and Switzerland. Jeff has also served on the editorial board of several scholarly accounting journals.

Professor Schatzberg has been teaching undergraduate, masters, and MBA managerial accounting courses at the University of Arizona for the past 20 years. He has extensive experience in executive education worldwide (e.g., United States, Asia, and Mexico), has developed customized managerial accounting programs and performed consulting for numerous companies (e.g., Raytheon, Honeywell, and Intel), and has taught executives in many multi-national firms (e.g., IBM, Motorola, LG, BenQ, Acer, and Mattel). In 1998, 2002, and 2005 Jeff received the “MBA Faculty of the Year Award” from the Eller Graduate School of Business at the University of Arizona, and the Arizona Society of CPA’s “Excellence in Teaching Award” in 1997. Jeff is a CPA and worked for several years as an auditor and tax accountant in the Phoenix office of KPMG Peat Marwick. Jeff’s work experience includes both manufacturing and service industry firms, as well as not-for-profit institutions.



# ABOUT THE AUTHORS



**Charles T. Horngren** 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. He also received its Lifetime Contribution to Management Accounting 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*, Twelfth Edition, 2003 (with Srikant Datar and George Foster); *Introduction to Financial Accounting*, Ninth 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*, Sixth Edition, 2004 (with Walter T. Harrison Jr.).

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



**Gary L. Sundem** 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. He chaired the AACSB's Accounting Accreditation Committee, 1997–1999, and is currently VP-Education for the International Association for Accounting Education and Research.

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.

# P R E F A C E

**Now more than ever, managers have to understand how their decisions affect 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*, 14th edition, 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*, 14th edition, deals with all business sectors—nonprofit, 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 in 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 to help students understand management accounting concepts in a real-company context.

## New Edition Enhancements and Updates

The addition of two new co-authors, Dave Burgstahler and Jeff Schatzberg, has resulted in an infusion of new ideas. The most noteworthy changes include:

- **New and revised Business First boxes** provide insights into operations at well-known organizations, including Microsoft, General Electric, Southwest Airlines, Harley-Davidson, Nortel Networks, and Harvard University.
- **New and revised chapter-opening vignettes** help students understand accounting's role in current business practice. We revisit the chapter-opening company throughout the chapter discussions so that students can see how accounting influences managers in real companies. Students will recognize many of the companies, such as Starbucks, Boeing, US Airways, McDonald's, Nike, and Dell.

- **A new problem** in each chapter based on Nike's Form 10-K. These problems illustrate how publicly available information can lead to insights about a company, its costs, and its management decisions.
- **Increased coverage of ethics**, including an ethics problem in each chapter's assignment material.
- **Significant reorganization and revision** in several chapters, especially Chapters 4, 5, 6, and 12.
- **End-of-chapter material** to provide fresh, new problems

## Chapter-Specific Updates

**Chapter 1** contains expanded coverage of ethics, especially the section "Importance of Ethics"; added mention of the International Accounting Education Standards Board; expanded coverage of Six Sigma; and updated descriptions of the CMA exam and the new *IMA Statement of Ethical Professional Practice*.

**Chapter 2** includes a new exhibit that compares traditional and activity-based views of cost behavior; an expanded and clarified section on variable and fixed costs, including a new Summary Problem for Review; and revised numbers in the main example throughout the chapter.

**Chapter 3** provides a new US Airways vignette and a clarified section on cost drivers and cost behavior.

**Chapter 4** has undergone a major rewrite to simplify and clarify its content. The section on cost objectives has been moved to the beginning of the cost accounting systems section so that the idea of cost objectives can be used in describing cost accounting systems. Coverage of the basics of cost allocation has been added to this chapter, and this chapter now explains the types of inventory in a manufacturing company. The appendix on multistage ABC systems has been deleted from this chapter and moved to an appendix in Chapter 12. This chapter now includes an appendix illustrating traditional and ABC costing systems, an illustration that was previously in the chapter text.

**Chapter 5** is now focused on pricing considerations and contains a new Nike example. The absorption versus contribution margin approach section from Chapter 6 of the 13th edition has been moved here (where it flows much better), and the section on deletion/addition of products and the optimal use of limited resources sections have been moved to Chapter 6.

**Chapter 6** is now focused on operating decisions, with a greater focus on incremental analysis in the first section of the chapter. The section on adding/deleting a product line has been moved here from Chapter 5, as has the section on optimizing with scarce resources (enhancing the operational focus). This chapter contains a new example based on Nike and rearranged material in a new section on irrelevant and misspecified costs. Finally, the section on absorption versus contribution margin approaches has been moved to Chapter 5.

**Chapter 7** has been reorganized so that the conceptual discussion of budget issues appears in the first half and the extensive discussion of preparing the master budget is in the second half. This chapter also contains expanded discussion of advantages of effective budgeting and disadvantages that can arise from dysfunctional incentives, and a new

Exhibit 7-1 illustrates incentives to cheat when bonus payment function is discontinuous. Exhibit 7-2 has been revised to better illustrate relationships among components of a master budget.

In **Chapter 8**, material comparing and contrasting static and flexible budgets has been rewritten and reorganized, and the chapter includes new discussion and Exhibit 8-7 to illustrate the joint price and quantity variance. Terminology for basic variances has been changed to *price* and *quantity* variances to emphasize that the variances follow from the idea that cost is the product of price times quantity; additional emphasis has been placed on the fact that variance terminology in practice is inconsistent, so students should think about the concepts underlying the variances rather than memorizing labels.

**Chapter 9's** introductory discussion of designing management control systems has been reorganized and rewritten.

In **Chapter 10**, the section on transfer prices has been significantly reduced, reorganized, and simplified, and a simplified example has been carried throughout the discussion. The term *residual income* has been changed to *economic profit*, and the term *performance metric* is now used instead of *performance measure*. The example on ROI has been changed to use Nike, and the answer to the summary problem on transfer pricing has been rewritten.

The example used throughout **Chapter 11** has been significantly modified, with revised numbers. In addition, the chapter has been modified to simplify and smooth out the flow.

**Chapter 12** has seen a major revision, including an expanded section on the general framework for cost-accounting systems to include allocations for determining customer profitability. The section on cost allocation in general has been moved to Chapter 4, but we have expanded the section on allocation of costs to final cost objects to include a new section with expensive discussion of customers as the final cost objective. Detailed illustration of customer profitability has been added, including a graphic approach to assess cost to serve customers. A new Summary Problem for Your Review uses the chapter-opening vignette to illustrate how to measure and manage customer profitability, and the appendix on multi-stage ABC systems has been moved here from Chapter 4.

**Chapter 13** includes clarified discussion of overhead cost allocation.

**Chapter 14** has been revised to clarify the discussion throughout the chapter.

## Supplements for Instructors and Students

**INSTRUCTOR'S RESOURCE CD-ROM** This is a complete, one-step resource for instructors, including all faculty and student supplements as well as testing software. It is available upon request from your local Pearson/Prentice Hall representative.

**INSTRUCTOR'S RESOURCE MANUAL** Substantially revised, this resource manual provides insightful and useful tips on how to best manage course content when using *Introduction to Management Accounting*, 14th edition, 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** Comprehensive solutions are provided for all end-of-chapter material. This information is also available in acetate form for in-class presentation. The Solutions Manual includes a listing of problems covering each learning objective, sample assignment schedules, a linking of 13th edition problems to those in this edition, comments on choices of problems in each chapter, and key amounts from suggested solutions to selected problems.

**TEST ITEM FILE** This is a ready-to-use bank of testing material that contains, for each chapter, a variety of types of questions, including true/false, multiple-choice, and critical thinking problems. For ease of use, each question is linked to chapter objectives and also provides a suggested difficulty level and references to text pages where answers can be found.

**TESTGEN** This testing software is designed to aid in creating custom tests in minutes. Features include question randomization, a point-and-drag interface, and extensive customizable settings.

**POWERPOINT PRESENTATION** Complete PowerPoint presentations are provided for each chapter. Instructors may download and use each presentation as it is or customize the slides to create tailor-made slide shows. Each presentation allows instructors to offer an interactive presentation using colorful graphics, outlines of chapter material, and graphical explanations of difficult topics. This is available online at <http://www.prenhall.com/horngren> and on the Instructor's Resource CD-ROM.

**COURSE WEB SITE, AT [HTTP://WWW.PRENHALL.COM/HORNGREN](http://www.prenhall.com/horngren)** This complete online resource offers a variety of Internet-based teaching and learning support. It provides a wealth of resources for students and faculty, including the following:

- An online study guide
- Excel spreadsheet templates

**STUDENT STUDY GUIDE** 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.

**EXCEL SPREADSHEET TEMPLATES** Ready-made templates to accompany selected end-of-chapter problems can be found at <http://www.prenhall.com/horngren>.



# 简明目录

## 第一篇 决策的制定

第一章 管理会计、企业组织和职业道德	2
第二章 成本性态与本—量关系	44
第三章 成本性态的衡量	92
第四章 成本管理系统与作业成本核算法	134
第五章 制定决策的相关信息:定价决策	196
第六章 制定决策的相关信息:经营决策	246

## 第二篇 计划和控制

第七章 预算简介和总预算的编制	294
第八章 弹性预算和差异分析	340
第九章 管理控制系统和责任会计	384
第十章 分权组织中的管理控制	426

## 第三篇 资本预算

第十一章 资本预算	472
-----------	-----

## 第四篇 产品成本核算

第十二章 成本分配	522
第十三章 制造费用的会计处理	588
第十四章 分批成本及分步成本核算系统	636

附录 A:推荐读物	A2
-----------	----

附录 B:复利的基本知识和现值表格的使用	A8
----------------------	----

附录 C:耐克公司的年度报表(10-K)摘录	A15
------------------------	-----

术语表	G1
-----	----

# B R I E F C O N T E N T S

## **Part 1 | Focus on Decision Making**

- 1** Managerial Accounting, the Business Organization, and Professional Ethics 2
- 2** Introduction to Cost Behavior and Cost-Volume Relationships 44
- 3** Measurement of Cost Behavior 92
- 4** Cost Management Systems and Activity-Based Costing 134
- 5** Relevant Information for Decision Making with a Focus on Pricing Decisions 196
- 6** Relevant Information for Decision Making with a Focus on Operational Decisions 246

## **Part 2 | Accounting for Planning and Control**

- 7** Introduction to Budgets and Preparing the Master Budget 294
- 8** Flexible Budgets and Variance Analysis 340
- 9** Management Control Systems and Responsibility Accounting 384
- 10** Management Control in Decentralized Organizations 426

## **Part 3 | Capital Budgeting**

- 11** Capital Budgeting 472

## **Part 4 | Product Costing**

- 12** Cost Allocation 522
- 13** Accounting for Overhead Costs 588
- 14** Job-Costing and Process-Costing Systems 636

APPENDIX A: RECOMMENDED READINGS A2

APPENDIX B: FUNDAMENTALS OF COMPOUND INTEREST AND THE USE OF PRESENT-VALUE TABLES A8

APPENDIX C: EXCERPTS FROM FORM 10-K OF NIKE, INC. A15

GLOSSARY G1



# C O N T E N T S

## Part 1 | Focus on Decision Making

### 1 Managerial Accounting, the Business Organization, and Professional Ethics 2

#### Chapter Opener: Starbucks 3

- Accounting and Decision Making 5
- Importance of Ethics 8
- Management Accounting in Service and Nonprofit Organizations 10
- Cost-Benefit and Behavioral Considerations 11
- The Management Process and Accounting 11
- Planning and Control for Product Life Cycles and the Value Chain 14
- Accounting's Position in the Organization 17
- Career Opportunities in Management Accounting 20
- Adaptation to Change 21
- Changes in Business Processes 23
- Ethical Conduct for Professional Accountants 25
- Highlights to Remember* 30
- Accounting Vocabulary* 31
- Fundamental Assignment Material* 32
- Additional Assignment Material* 34

### 2 Introduction to Cost Behavior and Cost-Volume Relationships 44

#### Chapter Opener: Boeing Company 45

- Identifying Resources, Activities, Costs, and Cost Drivers 46
- Variable- and Fixed-Cost Behavior 48
- Cost-Volume-Profit Analysis 53
- Additional Uses of Cost-Volume Analysis 64
- Nonprofit Application 67
- Highlights to Remember* 69
- Appendix 2A: Sales-Mix Analysis* 70
- Appendix 2B: Impact of Income Taxes* 71
- Accounting Vocabulary* 72
- Fundamental Assignment Material* 73
- Additional Assignment Material* 75

### 3 Measurement of Cost Behavior 92

#### Chapter Opener: America West 93

- Cost Drivers and Cost Behavior 94
- Management Influence on Cost Behavior 97
- Cost Functions 100
- Methods of Measuring Cost Functions 103
- Highlights to Remember* 112
- Appendix 3: Use and Interpretation of Least-Squares Regression* 113
- Accounting Vocabulary* 116
- Fundamental Assignment Material* 116
- Additional Assignment Material* 118