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工商管理经典教材·会计与财务系列

Administration Classics

成本与管理会计

Cost Accounting

(英文版·第13版)

A Managerial Emphasis

(Thirteenth Edition)

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中国人民大学出版社

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总序

随着我国加入 WTO,越来越多的国内企业参与到国际竞争中来,用国际上通用的语言思考、工作、交流的能力也越来越受到重视。这样一种能力也成为我国各类人才参与竞争的一种有效工具。国家教育机构、各类院校以及一些主要的教材出版单位一直在思考,如何顺应这一发展潮流,推动各层次人员通过学习来获取这种能力。双语教学就是这种背景下的一种尝试。

双语教学在我国主要指汉语和国际通用的英语教学。事实上,双语教学在我国教育界已经不是一个陌生的词汇了,以双语教学为主的科研课题也已列入国家“十五”规划的重点课题。但从另一方面来看,双语教学从其诞生的那天起就被包围在人们的赞成与反对声中。如今,依然是有人赞成有人反对,但不论是赞成居多还是反对占上,双语教学的规模和影响都在原有的基础上不断扩大,且呈大发展之势。一些率先进行双语教学的院校在实践中积累了经验,不断加以改进;一些待进入者也在模仿中学习,并静待时机成熟时加入这一行列。由于我国长期缺乏讲第二语言(包括英语)的环境,开展双语教学面临特殊的困难,因此,选用合适的教材就成为双语教学成功与否的一个重要问题。我们认为,双语教学从一开始就应该使用原版的各类学科的教材,而不是由本土教师自编的教材,从而可以避免中国式英语问题,保证语言的原汁原味。各院校除应执行国家颁布的教学大纲和课程标准外,还应根据双语教学的特点和需要,适当调整教学课时的设置,合理选择优秀的、合适的双语教材。

顺应这样一种大的教育发展趋势,中国人民大学出版社同众多国际知名的大出版公司,如麦格劳-希尔出版公司、培生教育出版公司等合作,面向大学本科生层次,遴选了一批国外最优秀的管理类原版教材,涉及专业基础课,人力资源管理、市场营销及国际化管理等专业方向课,并广泛听取有着丰富的双语一线教学经验的教师的建议和意见,对原版教材进行了适当的改编,删减了一些不适合我国国情和不适合教学的内容;另一方面,根据教育部对双语教学教材篇幅合理、定价低的要求,我们更是努力区别于目前市场上形形色色的各类英文版、英文影印版的大部头,将目标受众锁定在大学本科生层次。本套教材尤其突出了以下一些特点:

- 保持英文原版教材的特色。本套双语教材根据国内教学实际需要,对原书进行了一定的改编,主要是删减了一些不适合教学以及不符合我国国情的内容,但在体系结构和内容特色方面都保持了原版教材的风貌。专家们的认真改编和审定,使本套教材既保持了学术上的完整性,又贴近中国实际;既方便教师教学,又方便学生理解和掌握。

- 突出管理类专业教材的实用性。本套教材既强调学术的基础性,又兼顾应用的广泛性;既侧重让学生掌握基本的理论知识、专业术语和专业表达方式,又考虑到教材和管理实践的紧密结合,有助于学生形成专业的思维能力,培养实际的管理技能。

- 体系经过精心组织。本套教材在体系架构上充分考虑到当前我国在本科教育阶段推广双语教学的进度安排,首先针对那些课程内容国际化程度较高的学科进行双语教材开发,在其专业模块内精心选择各专业教材。这种安排既有利于我国教师摸索双语教学的经验,使得双语教学贴近现实教学的需要;也有利于我们收集关于双语教学教材的建议,更好地推出后续的双语教材及教辅材料。

- 篇幅合理,价格相对较低。为适应国内双语教学内容和课时上的实际需要,本套教材进行了一定的删减和改编,使总体篇幅更为合理;而采取低定价,则充分考虑到了学生实际的购买能力,从而使本套教材得以真正走近广大读者。

- 提供强大的教学支持。依托国际大出版公司的力量,本套教材为教师提供了配套的教辅材料,如教

师手册、PowerPoint 讲义、试题库等，并配有内容极为丰富的网络资源，从而使教学更为便利。

本套教材是在双语教学教材出版方面的一种尝试。我们在选书、改编及出版的过程中得到了国内许多高校的专家、教师的支持和指导，在此深表谢意。同时，为使后续推出的教材更适于教学，我们也真诚地期待广大读者提出宝贵的意见和建议。需要说明的是，尽管我们在改编的过程中已加以注意，但由于各教材的作者所处的政治、经济和文化背景不同，书中内容仍可能有不妥之处，望读者在阅读时注意比较和甄别。

徐二明

中国人民大学

主持人语

(一)

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

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

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

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

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

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

(二)

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

第二步是选书。结合当前中国院校会计学专业培养学生的课程设置，在国际著名教育出版公司推荐的基础上，改编团队成员与中国人民大学出版社的编辑一起，选择能够配套成体系的英文教科书。然后请各位改编者提出意向，向国外版权公司提交改编方案，申请版权合同。目前选定的丛书都是在美国院校会计

教育中享有盛誉的教科书，作者均为欧美会计、财务学界的知名学者和专业人士。其中有几本已经在国内出版多次翻译版，为会计界人士所熟悉。

应该提到的一点是，这套丛书并不是封闭的，还计划继续增加新书，以不断充实和完善丛书体系。

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

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

王立彦（北京大学光华管理学院）

耿建新（中国人民大学商学院）



Preface

Studying Cost Accounting is one of the best business investments a student can make. Why? Because success in any organization—from the smallest corner store to the largest multinational corporation—requires the use of cost accounting concepts and practices. Cost accounting provides key data to managers for planning and controlling, as well as costing products, services, and customers. The central focus of this book is how cost accounting helps managers make better decisions. Cost accountants are increasingly becoming integral members of decision-making teams instead of just data providers. To link to this decision-making emphasis, the “different costs for different purposes” theme is used throughout this book. By focusing on basic concepts, analyses, uses, and procedures instead of procedures alone, we recognize cost accounting as a managerial tool for business strategy and implementation. We also prepare students for the rewards and challenges facing them in the professional cost accounting world both today and tomorrow. In this edition, for example, we emphasize both the development of analytical skills such as Excel to leverage available information technology and also the values and behaviors that make cost accountants effective in the workplace.

Hallmark Features of Horngren/Datar/Foster/Rajan/Ittner: *Cost Accounting*

- Exceptionally strong emphasis on managerial uses of cost information
- Clarity and understandability of the text
- Excellent balance in integrating modern topics with existing content
- Emphasis on human behavior aspects
- Extensive use of real-world examples
- Ability to teach chapters in different sequences
- Excellent quantity, quality, and range of assignment material

The first thirteen chapters provide the essence of a one-term (quarter or semester) course. There is ample text and assignment material in the book’s twenty-three chapters for a two-term course. This book can be used immediately after the student has had an introductory course in financial accounting. Alternatively, this book can build on an introductory course in managerial accounting.

Deciding on the sequence of chapters in a textbook is a challenge. Every instructor has a favorite way of organizing his or her course. Hence, we present a modular, flexible organization that permits a course to be custom tailored. *This organization facilitates diverse approaches to teaching and learning.*

As an example of the book’s flexibility, consider our treatment of process costing. Process costing is described in Chapters 17 and 18. Instructors interested in filling out a student’s perspective of costing systems can move directly from job-order costing described in Chapter 4 to Chapter 17 without interruption in the flow of material. Other instructors may want their students to delve into activity-based costing and budgeting and more decision-oriented topics early in the course. These instructors may prefer to postpone discussion of process costing.

New to This Edition

A New Framework for Decision Making

Chapter 1 introduces a five-step decision-making process that managers use when making decisions. These steps are (1) identify the problem and uncertainties, for example, whether a newspaper should increase its advertising rates and the effect this decision will have on advertising demand; (2) obtain information, for example, by reviewing the effects on demand of past increases in advertising rates or doing market research on advertising rates charged by competing newspapers; (3) make predictions about the future, for example, how demand will be affected by different potential increases in advertising rates; (4) make decisions by choosing among alternatives, such as choosing a new advertising rate, and (5) implement the decision, evaluate performance, and learn—for example, by informing potential advertisers about the new rates and comparing what actually happened against the plans. Almost all subsequent chapters use the five-step decision-making process to describe the relevant management accounting concepts in the context of management decisions. The framework helps students see how the demand for various types of management accounting information is a response to the decision-making needs of managers.

New Cutting Edge Topics

The pace of change in organizations continues to be rapid. The thirteenth edition of *Cost Accounting* reflects changes occurring in the role of cost accounting in organizations.

- The chapter on budgeting has been completely rewritten within a simple activity-based framework to illustrate modern budgeting practices in companies.
- Capacity management issues are discussed throughout the book because managing capacity is key to improving performance in many organizations.
- We introduce customer preference maps and strategy maps to describe how companies are strengthening links between the development of their strategy and the measures on the balanced scorecard.
- Value streams and lean accounting describes how companies are simplifying their costing systems.

Opening Vignettes

Each chapter opens with a vignette on a real company situation. The vignettes engage the reader in a business situation, or dilemma, illustrating why and how the concepts in the chapter are relevant in business. For example, Chapter 1 describes how Xerox uses cost accounting information to make decisions relating to strategy formulation, research and development, budgeting and pricing. Chapter 2 discusses how GM has met the challenge of cutting costs during tough times. Chapter 3 explains a recent dilemma faced by the jeweler Tiffany & Co.—whether to increase the prices on one of its best-selling jewelry lines recognizing that it will likely lower the quantity of jewelry sold. Chapter 5 shows how Scotland Yard uses activity-based costing to reduce paperwork and improve operations. Chapter 10 describes how Boeing, in undertaking a new contract, meets the challenge of examining unfamiliar categories of costs. Chapter 11 shows how Delta Airlines decides which costs and benefits are relevant when making pricing decisions for tickets. Chapter 13 discusses how the bank holding company Keycorp has successfully used the balanced scorecard approach to earn record profits. Chapter 14 shows how Best Buy boosts profits by analyzing its customers and their buying habits.

Concepts in Action Boxes

Found in every chapter, these boxes cover real-world cost accounting issues across a variety of industries including automobile racing, defense contracting, entertainment, manufacturing, and retailing. New examples include

- How Flexcar Helps Reduce Business Transportation Costs
- Sky-High Fixed Costs Trouble XM Satellite Radio
- Time-Driven Activity-Based Costing at Charles Schwab
- The Growth vs. Profitability Choice at YouTube

Streamlined Presentation

We continue to try to simplify and streamline our presentation of various topics to make it as easy as possible for a student to learn the concepts, tools, and frameworks introduced in different chapters. Examples of more streamlined presentations can be found in

- Chapter 2, on the flow of revenues and costs for a manufacturing sector company
- Chapter 4, on the accounting entries for a normal job-costing system in manufacturing
- Chapter 9, which uses a single comprehensive example to integrate inventory costing and capacity concepts
- Chapters 17 and 18, which use a simpler sequence for the five-steps in process costing and so provides more structure for students to follow

Increased Excel Support

We continue to provide Professors and Students with Excel support inside and outside the classroom.

New Excel Manual: For those students who need more required or optional Excel support, we have added an Excel supplement specifically designed to support this book. It describes step-by-step how many of the Excel exhibits in the book were developed. The goal of the supplement is to introduce students to the varied Excel tools that management accountants use and to help them understand the relationships among different accounting numbers.

For Professors: Key Tables and Exhibits from the text are reproduced online in Excel. Instructors can access the Excel worksheets to support in-class discussion, to demonstrate key concepts, to explain difficult points, or to perform what-if (sensitivity) analysis. The Excel Labs can be found on the Instructor's Resource Center (IRC) and inside OneKey.

For Students: Excel templates for selected end-of-chapter exercises and problems are available online at www.prenhall.com/horngren/cost13e. These templates allow students to complete selected exercises and problems using Excel. The focus is on having students use Excel to understand and apply chapter content. This Excel-based learning is completely optional; therefore, students may choose to solve these exercises and problems manually.

Selected Chapter-by-Chapter Content Changes

Thank you for your continued support of Cost Accounting. In every new edition, we strive to update this text thoroughly. To ease your transition from the twelfth edition, here are selected highlights of chapter changes for the thirteenth edition.

Chapter 1 focuses on decision making and introduces a new five-step decision-making framework that is featured in many chapters of the book. It introduces ideas of pre-decision information (for planning decisions) and post-decision information (for performance evaluation, control and learning).

Chapter 2 has been rewritten to emphasize managerial decisions. The chapter exhibits have been completely redone so students can follow all the concepts, steps, and numbers on the exhibits themselves.

Chapter 3 has been reorganized. It starts with an example that is then used to explain assumptions and terminology. The managerial aspects of the chapter have been strengthened and the sections on alternative fixed cost/variable cost structures, multiple product breakeven analysis, and contribution margin versus gross margin have been significantly revised and shortened.

Chapter 4 concepts are developed within the context of the five-step decision-making process introduced in Chapter 1. This allows for a richer managerial discussion of strategy, risk, and uncertainty. The section on normal job-costing system in manufacturing has been significantly shortened by adding a new exhibit.

Chapter 5 discusses the concepts of activity-based costing and activity-based management within a decision-making framework. The exhibits have been redone to provide a road map to the various steps in activity-based costing and to reduce chapter length. There is more discussion of how managers choose cost-allocation bases and implement activity-based costing.

Chapter 6 has been completely rewritten using a two-product example and two cost drivers in manufacturing and distribution. Chapter 6 integrates activity-based costing ideas from Chapter 5 into the budgeting discussion by describing how product quantities lead to activities, that, in turn, lead to costs in different areas to support these activities. The chapter frames the budgeting discussion within a decision-making framework. More material has been added on learning, budgetary slack, and participative budgeting. Exhibits have been redone to simplify the exposition.

Chapters 7 and 8 present a more streamlined discussion of different levels of variance analysis and tighten the links between production and sales volume variances.

Chapter 9 integrates the two parts of the chapter on inventory costing and denominator-level capacity concepts using a single comprehensive example.

Chapter 10 has greater discussion of managerial decision-making using quantitative analysis.

Chapter 12 includes more discussion of product and customer life-cycles. Chapter 12 exhibits have also been streamlined.

Chapter 13 presents more discussion of strategy, including customer preference maps and strategy maps. The material on the balanced scorecard has been significantly rewritten to cover strategy maps, departmental scorecards, tests of anticipated cause-and-effect relationships, and performance evaluation uses of the scorecard.

Chapter 14 describes how the decision-making framework presented in Chapter 1 can be used to evaluate and manage customers.

Chapter 15 discusses alternative methods of cost and revenue allocations and simplifies the example to illustrate different methods for allocating costs of multiple support departments.

In Chapters 17 and 18, the sequence of the five-step procedure for process costing has been slightly revised. The new formats and exhibits are more structured and so should ease student learning.

Chapter 19 describes how theory of constraints can be implemented using a balanced scorecard. There is also greater discussion of the service sector.

Chapter 20 introduces lean accounting. Performance measures and control in JIT production is discussed in the context of the balanced scorecard.

Chapter 22 adds more material on market-based and negotiated transfer pricing.

Assignment Material

The thirteenth edition continues the widely applauded close connection between text and assignment material forged in previous editions.

- *Problems* are longer and more difficult assignments. Some problems span multiple chapters and test student comprehension of related issues.
- *Collaborative Learning Problems* require students to think critically about a particular problem or specific business situation.

For Instructors

- *Instructor's Resource Center*
These password-protected resources are accessible from www.pearsonhighered.com for *Cost Accounting*, 13th ed. Resources include:
 - Instructor's Manual
 - Test Item File
 - TestGen EQ—A computerized test item file.
 - Solutions Manual
 - Image Library—Access to most of the images and illustrations featured in the text.
 - Excel Labs and their solutions. Also included are the Excel files of the figures and tables in the text.
 - Complete PowerPoint Presentations
 - NEW PowerPoint slides of fully-worked-out solutions for selected problems.
 - Check Figures
- *Instructor's Resource Manual* by John Stancil of Florida Southern College offers helpful classroom suggestions and teaching tips.
- *Test Item File* by A.J. Cataldo II of West Chester University offers an array of questions ranging from easy to difficult. An electronic version of these questions is also available. The *Test Item File* now supports Association to Advance Collegiate Schools of Business (AACSB) International Accreditation. Each chapter of the *Test Item File* was prepared with the AACSB curricula standards in mind and the answer line of each question, where appropriate, indicates a category within which the question falls.
- *Solutions Manual* by Charles T. Horngren, Srikant M. Datar, George Foster, Madhav V. Rajan, and Christopher Ittner provides instructors with answers to all end-of-chapter material.
- *Cost Accounting Video Library* produced by Beverly Amer of Northern Arizona University and Aspenleaf Productions provide real-company scenarios. These brief videos take students “on location” to real companies where real accounting situations are discussed and explained. These clips are available on video or online at www.prenhall.com/horngren/cost13e.
- *PowerPoint Presentation* created by Michael Flores of Wichita State University provides you with a slide show ready for classroom use. Use the slides as they are, or edit them to meet your classroom needs. Each exhibit mentioned in the Instructor's Manual is included.
- *Instructor Resource Center on CD-ROM* contains print and technology ancillaries. This makes it extremely easy for faculty to (1) customize any supplement, (2) access any supplement while using a computer, and (3) transport “the entire package” from home, to class, to office.

For Students

Prentice Hall Companion Website offers access to:

- Online quizzes
- Internet Exercises
- *Cost Accounting* Video Library segments
- Three (3) chapters of the *Student Guide*
- Excel Labs for select end-of-chapter exercises and problems
- *Student Guide* by John K. Harris is a self study aid that helps reinforce key concepts with numerous review features for each chapter.
- *Student Solutions Manual* by Charles T. Horngren, Srikant M. Datar, George Foster, Madhav V. Rajan, and Christopher Ittner assists with solutions for all even-numbered end-of-chapter problems.
- NEW *Excel Manual for Cost Accounting* by Laurie Burney of Mississippi State University and Michele Matherly of Xavier University. This brief supplement is aligned to bring students up to speed with using Excel in this course.
- VangoNotes. Study on the go with VangoNotes—chapter reviews from your text in downloadable mp3 format. VangoNotes are flexible; download all the material directly to your player, or only the chapters you need. And they're efficient. Use them in your car, at the gym, walking to class, or wherever. So get yours today. And get studying. VangoNotes.com.

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简明目录

第 1 章	组织中会计人员的职责	1
第 2 章	成本术语及其用途	22
第 3 章	本量利分析	51
第 4 章	分批成本法	76
第 5 章	作业成本和作业管理	108
第 6 章	总预算和责任会计	141
第 7 章	弹性预算、直接成本差异与管理控制	177
第 8 章	弹性预算、制造费用差异与管理控制	205
第 9 章	存货成本与生产能力分析	236
第 10 章	成本性态的确定	266
第 11 章	决策制定与相关信息	297
第 12 章	价格决策与成本管理	326
第 13 章	战略、平衡计分卡与战略盈利性分析	354
第 14 章	成本分配、顾客盈利性分析和销售差异分析	389
第 15 章	辅助部门成本、共同成本与收入的分配	422
第 16 章	成本分配：联产品与副产品	450
第 17 章	分步成本法	475
第 18 章	废品、返工品及残料	509
第 19 章	平衡计分卡：质量、时间与约束理论	532
第 20 章	存货管理、适时生产和简化成本法	560
第 21 章	资本预算与成本分析	591
第 22 章	管理控制系统、转移定价与跨国因素	622
第 23 章	业绩评价、报酬与跨国因素	648
附录 A	推荐阅读	678
附录 B	货币时间价值表	682
术语表	689



Contents

- 1 The Accountant's Role in the Organization 1**
 - Xerox Keeps Its Eye on Key Success Factors: Copier Prices Are Down, but Profits Are Up
 - Management Accounting, Financial Accounting, and Cost Accounting 2
 - Strategic Decisions and the Management Accountant 4
 - Value Chain and Supply Chain Analysis and Key Success Factors 5
 - Value-Chain Analysis 5
 - Supply-Chain Analysis 6
 - Key Success Factors 6
 - Decision Making, Planning, and Control: The Five-Step Decision-Making Process 8
 - Key Management Accounting Guidelines 10
 - Cost-Benefit Approach 11
 - Behavioral and Technical Considerations 11
 - Different Costs for Different Purposes 11
 - Organization Structure and the Management Accountant 12
 - Line and Staff Relationships 12
 - The Chief Financial Officer and the Controller 12
 - Professional Ethics 13
 - Concepts in Action: Management Accounting Beyond the Numbers**
 - Ethical Guidelines 14
 - Typical Ethical Challenges 16

- 2 An Introduction To Cost Terms and Purposes 22**
 - GM Struggles Under the Weight of Its Fixed Costs
 - Costs and Cost Terminology 23
 - Direct Costs and Indirect Costs 24
 - An Example of Cost Assignment 24
 - Factors Affecting Direct/Indirect Cost Classifications 25
 - Cost-Behavior Patterns: Variable Costs and Fixed Costs 26
 - Cost Drivers 28
 - Relevant Range 28
 - Concepts in Action: How Flexcar Helps Reduce Business Transportation Costs**
 - Relationships of Types of Costs 30
 - Total Costs and Unit Costs 30
 - Unit Costs 30
 - Use Unit Costs Cautiously 31

- 3 Cost-Volume-Profit Analysis 51**
 - Tiffany Tinkers with Its Sales Mix—and Takes a Cost-Volume-Profit Gamble
 - Essentials of CVP Analysis 52
 - Equation Method 55
 - Contribution Margin Method 55
 - Graph Method 55
 - Cost-Volume-Profit Assumptions 56
 - Breakeven Point and Target Income 57
 - Target Operating Income 58
 - Target Net Income and Income Taxes 59
 - Using CVP Analysis for Decision Making 60
 - Decision to Advertise 60
 - Decision to Reduce Selling Price 61
 - Sensitivity Analysis and Uncertainty 62
 - Cost Planning and CVP 63
 - Alternative Fixed-Cost/Variable-Cost Structures 63
 - Operating Leverage 64

Effects of Sales Mix on Income	66
Multiple Cost Drivers	67
Concepts in Action: Sky-High Fixed Costs Trouble XM Satellite Radio	
CVP Analysis in Service and Nonprofit Organizations	69
Contribution Margin versus Gross Margin	70
4 Job Costing	76
Job Costing Is Job 1 at Sutton Siding	
Building-Block Concepts of Costing Systems	77
Job-Costing and Process-Costing Systems	79
Job Costing: An Example	80
Actual Costing	81
General Approach to Job Costing	81
The Role of Technology	85
Concepts in Action: Job Costing on the Next-Generation Military Fighter Plane	
Time Period Used to Compute Indirect-Cost Rates	86
Normal Costing	88
A Normal Job-Costing System in Manufacturing	89
General Ledger	90
Explanations of Transactions	90
Subsidiary Ledgers	92
Budgeted Indirect Costs and End-of-Accounting-Year Adjustments	95
Adjusted Allocation-Rate Approach	96
Proration Approach	97
Write-Off to Cost of Goods Sold Approach	99
Choice Among Approaches	99
Multiple Overhead Cost Pools	99
Variations from Normal Costing: A Service-Sector Example	100
5 Activity-Based Costing and Activity-Based Management	108
Mystery Solved: London Police Spend \$1 Billion-Plus a Year on Paperwork versus Fighting Crime, ABC Analysis Uncovers	
Broad Averaging and Its Consequences	109
Undercosting and Overcosting	109
Product-Cost Cross-Subsidization	110
Simple Costing System at Plastim Corporation	111
Design, Manufacturing, and Distribution Processes	111
Simple Costing System Using a Single Indirect-Cost Pool	112
Applying the Five-Step Decision-Making Process at Plastim	114
Refining a Costing System	115
Activity-Based Costing Systems	116
Plastim's ABC System	116
Cost Hierarchies	119
Implementing Activity-Based Costing at Plastim	120
Comparing Alternative Costing Systems	124
Using ABC Systems for Improving Cost Management and Profitability	124
Pricing and Product-Mix Decisions	124
Cost Reduction and Process Improvement Decisions	125
Design Decisions	127
Planning and Managing Activities	127
Activity-Based Costing and Department Costing Systems	127
Implementing ABC Systems	128
ABC in Service and Merchandising Companies	129
Concepts in Action: Successfully Championing ABC	
Concepts in Action: Time-Driven Activity-Based Costing at Charles Schwab	
6 Master Budget and Responsibility Accounting	141
"Scrimping" at the Ritz: Master Budgets	
Budgets and the Budgeting Cycle	142
Strategic Plans and Operating Plans	142
Budgeting Cycle and Master Budget	143
Advantages of Budgets	144
Coordination and Communication	144
Framework for Judging Performance and Facilitating Learning	144
Motivating Managers and Other Employees	145
Challenges in Administering Budgets	145
Time Coverage of Budgets	146
Steps in Developing an Operating Budget	146
Computer-Based Financial Planning Models	155
Kaizen Budgeting	156
Concepts in Action: Web-Enabled Budgeting and Hendrick Motorsports	
Budgeting and Responsibility Accounting	158
Organization Structure and Responsibility	158
Feedback	159
Responsibility and Controllability	159
Human Aspects of Budgeting	160
Budgeting in Multinational Companies	162
APPENDIX: The Cash Budget	164
7 Flexible Budgets, Direct-Cost Variances, and Management Control	177
Starbucks Tries to Keep a Lid on Costs Amid Expansion	
The Use of Variances	178
Static Budgets and Static-Budget Variances	179
Flexible Budgets	181
Flexible-Budget Variances and Sales-Volume Variances	181
Sales-Volume Variances	182
Flexible-Budget Variances	183
Price Variances and Efficiency Variances for Direct-Cost Inputs	184
Obtaining Budgeted Input Prices and Budgeted Input	

- Quantities 184
 - Data for Calculating Webb's Price Variances and Efficiency Variances 186
 - Price Variances 186
 - Efficiency Variance 188
 - Summary of Variances 188
 - Concepts in Action: Weapons Against Waste: Sandoz Uses Variance Analysis to Cut Its Product Costs and Improve Profits**
 - Journal Entries Using Standard Costs 190
 - Implementing Standard Costing 192
 - Standard Costing and Information Technology 192
 - Wide Applicability of Standard Costing 192
 - Management Uses of Variances 193
 - Multiple Causes of Variances 193
 - When to Investigate Variances 193
 - Performance Measurement Using Variances 193
 - Organization Learning 194
 - Continuous Improvement 195
 - Financial and Nonfinancial Performance Measures 195
 - Variance Analysis and Activity-Based Costing 195
 - Relating Batch Costs to Product Output 195
 - Price and Efficiency Variances 196
 - Focus on Hierarchy 197
 - Benchmarking and Variance Analysis 197
- 8 Flexible Budgets, Overhead Cost Variances, and Management Control 205**
- CEO Claims He Didn't See Variances, but Jurors Did
 - Planning of Variable and Fixed Overhead Costs 206
 - Planning Variable Overhead Costs 206
 - Planning Fixed Overhead Costs 207
 - Standard Costing at Webb Company 207
 - Developing Budgeted Variable Overhead Cost Rates 207
 - Variable Overhead Cost Variances 208
 - Flexible-Budget Analysis 209
 - Variable Overhead Efficiency Variance 209
 - Variable Overhead Spending Variance 210
 - Journal Entries for Variable Overhead Costs and Variances 212
 - Developing Budgeted Fixed Overhead Rates 212
 - Fixed Overhead Cost Variances 214
 - Production-Volume Variance 215
 - Computing the Production-Volume Variance 215
 - Interpreting the Production-Volume Variance 216
 - Journal Entries for Fixed Overhead Costs and Variances 217
 - Concepts in Action: Variance Analysis and Standard Costing Help Sandoz Manage Its Overhead Costs**
 - Integrated Analysis of Overhead Cost Variances 220
 - 4-Variance Analysis 220
 - Combined Variance Analysis 220
- Production-Volume Variance and Sales-Volume Variance 222
 - Financial and Nonfinancial Performance Measures 224
 - Overhead Cost Variances in Nonmanufacturing and Service Settings 224
 - Activity-Based Costing and Variance Analysis 225
 - Flexible Budget and Variance Analysis for Variable Setup Overhead Costs 226
 - Flexible Budget and Variance Analysis for Fixed Setup Overhead Costs 227
- 9 Inventory Costing and Capacity Analysis 236**
- Intel's Inventory Strategy Backfires
 - Part One: Inventory Costing for Manufacturing Companies 237
 - Variable Costing and Absorption Costing 237
 - Data for Stassen Company for 2009 238
 - Comparing Income Statements for One Year 239
 - Explaining Differences in Operating Income 241
 - Data for Stassen Company for 2009, 2010, and 2011 241
 - Comparing Income Statements for Three Years 241
 - Effect of Sales and Production on Operating Income under Variable Costing 244
 - Performance Measures and Absorption Costing 244
 - Undesirable Buildup of Inventories 245
 - Proposals for Revising Performance Evaluation 246
 - Throughput Costing 247
 - Comparison of Alternative Inventory-Costing Methods 247
 - Concepts in Action: Yield Improvements and the Production-Volume Variance at Analog Devices**
 - Part Two: Denominator-level Capacity Concepts and Fixed-Cost Capacity Analysis 251
 - Alternative Denominator-Level Capacity Concepts for Absorption Costing 251
 - Theoretical Capacity and Practical Capacity 251
 - Normal Capacity Utilization and Master-Budget Capacity Utilization 252
 - Effect on Budgeted Fixed Manufacturing Cost Rate 252
 - Choosing a Capacity Level 253
 - Product Costing and Capacity Management 253
 - Pricing Decisions and the Downward Demand Spiral 254
 - Performance Evaluation 255
 - External Reporting 256
 - Tax Requirements 258
 - Difficulties in Forecasting Chosen Denominator-Level Concept 259
 - Capacity Costs and Denominator-Level Issues 259