

<<会计学>>

图书基本信息

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## <<会计学>>

### 内容概要

#### 内容提要

该书是一部系统介绍现代企业财务会计和管理会计理论与实务的会计学教材。

全

书共分七篇二十七章，依序阐述了会计基本结构，资产与负债会计，合伙与公司会计，会计信息分析，管理会计与成本会计，内部决策、计划与控制，战略决策与长期决策。

该书还增加了部分新内容，主要包括自然资源及其折耗会计、跨国经营会计、生产成本报告、作业成本法、作业管理制、适时管理制，战略决策技术等。

为强化学生的思考与决策能力，各章均以真实公司资料为开篇，列明学习目标，并列举公司经理及投资者的格言。

书中资料均来源于世界知名公司，如可口可乐公司

摩托罗拉股份有限公司、IBM公司、波音公司、克莱斯勒股份有限公司丽都假日饭店等。

各章后附有自测题、思考题、系列习题、挑战性习题、财务报表难题、综合性难题及案例等

—

该书可作为高等院校会计专业教材，亦可供会计理论研究者或实际工作者阅读参考。

## <<会计学>>

### 书籍目录

#### PART ONE

The Basic Structure of Accounting

1 Accounting and Its Environment

2 Recording Business Transactions

3 Measuring Business Income: The  
Adjusting Process

4 Completing the Accounting Cycle

5 Merchandising and the Accounting  
Cycle 174

6 Accounting Information Systems

#### PART TWO

Accounting for Assets and Liabilities

7 Internal Control, Cash Transactions,  
and Ethical Issues

8 Accounts and Notes Receivable

9 Merchandise Inventory

10 Plant Assets, Intangible Assets  
and Related Expenses

11 Current Liabilities and Payroll  
Accounting

12 The Foundation for Generally  
Accepted Accounting Principles

#### PART THREE

Accounting for Partnerships  
and Corporate Transactions

13 Accounting for Partnerships

14 Corporate Organization, Paid-In  
Capital, and the Balance Sheet

15 Retained Earnings, Dividends  
Treasury Stock, and

the Income Statement

16 Long-Term Liabilities

17 Investments and Accounting  
for International Operations

#### PART FOUR

Analysis of Accounting Information

18 Statement of Cash Flows

19 Financial Statement Analysis  
for Decision Making

#### PART FIVE

Management Accounting and  
Product Costing

20 Introduction to Management

Accounting: Manufacturing

Accounting and Job Order Costing

<<会计学>>

21 Process Costing

PART SIX

Internal Decision Making,  
Planning, and Control

22 Cost-Volume-Profit Analysis  
and the Contribution Margin

Approach to Decision Making

23 Cost Behavior Analysis

24 The Master Budget and

Responsibility Accounting

25 Flexible Budgets and Standard Costs

PART SEVEN

Strategy and Long-Term Decision  
Making

26 Strategy, Cost Management, and  
Continuous Improvement

27 Special Business Decisions and  
Capital Budgeting

APPENDIXES GLOSSARY

A Published Financial Statements A-I

B Present-Value Tables and INDEXES

Future-Value Tables B-I Company

C Personal Income Tax C-I Subject

xv

xxiii

Preface

Accounting's Role in Business

PART ONE

The Basic Structure of Accounting

1 Accounting and Its Environment

What Is Accounting?

Users of Accounting Information: Decision  
Makers

The Development of Accounting

Ethical Considerations in Accounting and  
Business

Types of Business Organizations

Accounting Concepts and Principles

The Accounting Equation 11

Accounting for Business Transactions

Evaluating Business Transactions

Summary of Business Activities

Financial Statements

Relationships among the Financial Statements

Summary Problem for Year Review

Summary

Questions/Exercises/Problems

## <<会计学>>

Extending Your Knowledge

APPENDIX: The Accounting Profession Career

Opportunities

The Work of Accountants

Specialized Accounting Services

Accounting Organizations and Designations

2 Recording Business Transactions

The Account

Double-Entry Accounting

The T-Account

Increases and Decreases in the Accounts

In each chapter, Problems include Group A and Group B sets.

"Extending Your Knowledge includes Decision Problems, an Ethical Issue, and Financial Statement Problems.

Recording Transactions in Journals

Transferring Information (Posting) from the Journal to the Ledger

Flow of Accounting Data

Mid-Chapter Summary Problem for Your Review

Details of Journals and Ledgers

Posting

Four-Column Account Format

Chart of Accounts

Normal Balance of an Account

Additional Owner's Equity Accounts:

Revenues and Expenses

Expanded Problem Including Revenues and Expenses

Use of Accounting Information for Quick Decision Making

Summary Problem for Your Review

Summary

Questions/Exercises/Problems

Extending Your Knowledge

APPENDIX: Typical Charts of Accounts for Different

Types of Businesses

3 Measuring Business Income:

The Adjusting Process

Accrual-Basis Accounting versus Cash-Basis Accounting

The Accounting Period

Revenue Principle.

Matching Principle

Time-Period Concept

Adjustments to the Accounts

Prepays (Deferrals) and Accruals

Overview of the Adjusting Entries

## <<会计学>>

Adjusted Trial Balance  
 Preparing the Financial Statements from the  
 Adjusted Trial Balance  
 Relationships among the Three Financial  
 Statements  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 APPENDIX: Alternate Treatment of Accounting  
 Prepaid Expenses and Unearned Revenues  
 Prepaid Expenses  
 Prepaid Expense Recorded Initially as  
 an Expense  
 Unearned (Deferred) Revenues  
 Unearned (Deferred) Revenue Recorded Initially  
 as a Revenue  
 Appendix Exercises/Problem  
 4 Completing the Accounting  
 Cycle  
 Overview of the Accounting Cycle  
 Accounting Work Sheet  
 Mid-Chapter Summary Problem for Your Review  
 Using the Work Sheet  
 Correcting Journal Entries  
 Classification of Assets and Liabilities  
 Formats of Balance Sheets  
 Use of Accounting Information in Decision  
 Making: Accounting Ratios  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 APPENDIX: Reversing Entries  
 An Optional Step  
 Appendix Problem  
 Merchandising and  
 the Accounting Cycle  
 Merchandising Operations  
 The Operating Cycle of a Merchandising  
 Business  
 Inventory Systems  
 Purchase of Merchandise Inventory in the  
 Perpetual System  
 Sale of Inventory and Cost of Goods Sold  
 Cost of Goods Sold and Gross Margin  
 Mid-Chapter Summary Problem for Your Review

## <<会计学>>

The Adjusting and Closing Process for a  
 Merchandising Business  
 Financial Statements of a Merchandising  
 Business  
 Income Statement Fonhat  
 Use of Accounting Information in Decision  
 Making  
 Summary Problem for Your Review  
 Summary  
 Questians/Exercises/Problems  
 Extmding Your Knowledge  
 SUPPLEMENT: AccountingfwMercbandise  
 Inventory m a Periodic System  
 Purchase ofMerchandise Inventory in the  
 Periodic System  
 Sale ofInventory  
 The Adjusting and Closing Process for a  
 Merchandising Business  
 Financial Statements of a Merchandising  
 Business  
 Summary Problem for Your Review  
 Supplement Problems  
 6 Accounting Information  
 Systems  
 Features of an Effecrive Accounong  
 Infonnarion System  
 The Three Stages ofData Processing: A  
 Comparison ofComputerized and Manual  
 Accounting Systems  
 Overview of an Accounting Informarion  
 System  
 Summary Problem for Your Review  
 Summary  
 Questions/Extrases/Problems  
 Extending Your Knowledge  
 Compredbensive Problems for Part One  
 VIDEO CASE: LAWLESS CONTAINER  
 CORPORATION-BUSINESS ANALYSIS  
 The following practice set may be started after  
 Chapter 6:  
 Galleria Leatbergoods, Inc.-Corporation  
 Merchandismg-completed after Chapter 11  
 Runners Corporation-Mercbandising  
 completed after Chapter 19  
 PARTTWO  
 AccountingforAssets and Liabilities  
 7 Internal Control. Cash

## <<会计学>>

Transactions,  
 and Ethical Issues  
 Internal Control  
 Effective Systems of Internal Control  
 Limitations of Internal Control  
 The Bank Account as a Control Device  
 Mid-Chapter Summary Problem for Your Review  
 Reporting of Cash  
 Internal Control over Cash Receipts  
 Internal Control over Cash Disbursements  
 (Payments)  
 Ethics and Internal Controls  
 Corporate and Professional Codes of Ethics  
 Ethical Issues in Accounting  
 Ethics and External Controls  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 APPENDIX: The Voucher System  
 Appendix Problems  
 8 Accounts and Notes Receivable  
 Different Types of Receivables.  
 The Credit Department  
 Uncollectible Accounts (Bad Debts)  
 Direct Write-Off Method  
 Credit Balances in Accounts Receivable  
 Credit-Card Sales  
 Internal Control over Collections of Accounts  
 Receivable  
 Mid-Chapter Summary Problem for Your Review  
 Notes Receivable  
 Reporting Receivables and Allowances: Actual  
 Reports  
 Use of Accounting Information in Decision  
 Making  
 Computers and Accounts Receivable  
 Summary Problem for Your Review  
 Summary  
 Question/Exercises/Problems  
 Extending Your Knowledge  
 9 Merchandise Inventory  
 The Basic Concept of Inventory Accounting  
 Perpetual and Periodic Inventory Systems  
 Computing the Cost of Inventory  
 Inventory Costing Methods  
 The Income Tax Advantage of LIFO



## <<会计学>>

Analysis of Financial Statements--  
 Converting a LIFO Company's Income  
 to the FIFO Basis  
 Generally Accepted Accounting Principles and  
 Practical Considerations: A Comparison of  
 Inventory Methods  
 Mid-Chapter Summary Problem for Your Review  
 Perpetual Inventory Records under FIFO, LIFO,  
 and Weighted-Average Costing  
 Consistency Principle  
 Disclosure Principle  
 Materiality Concept  
 Accounting Conservatism  
 Effects of Inventory Errors  
 Estimating Inventory  
 Internal Control over Inventory  
 Summary Problems for Your Review  
 Summary  
 Question/Exercises/Problems  
 Extending Your Knowledge  
 10 Plant Assets, Intangible Assets,  
 and Related Expenses  
 The Cost of a Plant Asset  
 Depreciation of Plant Assets  
 Determining the Useful Life of a Plant Asset  
 Measuring Depreciation  
 Depreciation Methods  
 Mid-Chapter Summary Problem for Your Review  
 Depreciation and Income Taxes  
 Depreciation for Partial Years  
 Change in the Useful Life of a Depreciable  
 Asset  
 Using Fully Depreciated Assets  
 Disposal of Plant Assets  
 Accounting for Natural Resources and  
 Depletion  
 Accounting for Intangible Assets and  
 Amortization  
 Capital Expenditures versus Revenue  
 Expenditures  
 Summary Problems for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 11 Current Liabilities and  
 Payroll Accounting  
 Current Liabilities of Known Amount

## <<会计学>>

Current Liabilities That Must Be Estimated  
 Contingent Liabilities  
 Mid-Chapter Summary Problem for Your Review  
 Accounting for Payroll  
 Gross Pay and Net Pay  
 Payroll Entries  
 The Payroll System  
 Recording Cash Disbursements for Payroll  
 Internal Control over Payrolls  
 Reporting Payroll Expense and Liabilities  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 12 The Foundation for Generally  
 Accepted Accounting Principles  
 Accounting Standards in the United States  
 The Conceptual Framework  
 Objective of Financial Reporting  
 Underlying Concepts  
 Accounting Principles  
 Constraints on Accounting  
 Summary Problem for Your Review  
 Summary  
 Question/Exercises/Problems  
 Extending Your Knowledge  
 Comprehensive Problems for Part Two  
 VIDEO CASE: TURBULENT TIMES FOR THE  
 AIRLINE INDUSTRY  
 PART THREE  
 Accounting for Partnerships and  
 Corporate Transactions  
 13 Accounting for Partnerships  
 Characteristics of a Partnership  
 Initial Investments by Partners  
 Sharing Partnership Profits and Losses  
 Partner Drawings  
 Admission of a Partner  
 Withdrawal of a Partner  
 Death of a Partner  
 Liquidation of a Partnership  
 Partnership Financial Statements  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 14 Corporate Organization, Paid-in

## <<会计学>>

Capital, and the Balance Sheet  
 Characteristics of a Corporation  
 Organization of a Corporation  
 Capital Stock  
 Stockholders' Equity  
 Stockholders' Rights  
 Classes of Stock  
 Issuing Stock  
 Review of Accounting for Stock  
 Mid-Chapter Summary Problems for Your Review  
 Donations Received by a Corporation  
 Incorporation of a Going Business  
 Organization Cost  
 Dividend Dates  
 Dividends on Preferred and Common Stock  
 Convertible Preferred Stock  
 Evaluating Operations: Rate of Return on Total  
 Assets and Rate of Return on Common  
 Stockholders' Equity  
 Different Values of Stock  
 Accounting for Income Taxes by  
 Corporations  
 Summary Problems for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 15 Retained Earnings, Dividends,  
 Treasury Stock, and  
 the Income Statement  
 Retained Earnings and Dividends  
 Stock Dividends  
 Stock Splits  
 Treasury Stock  
 Mid-Chapter Summary Problem for Your Review  
 Retirement of Stock  
 Restrictions on Retained Earnings  
 Variations in Reporting Stockholders' Equity  
 Corporation Income Statement  
 Statement of Retained Earnings  
 Statement of Stockholders' Equity  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 16 Long-Term Liabilities  
 The Nature of Bonds  
 Bond Prices

## <<会计学>>

Issuing Bonds Payable  
 Adjusting Entries for Interest Expense  
 Mid-Chapter Summary Problem for Your Review  
 Effective-Interest Method of Amortization  
 Redemption of Bonds Payable  
 Convertible Bonds and Notes  
 Current Portion of Long-Term Debt  
 Mortgage Notes Payable  
 Advantage of Financing Operations with Bonds  
 versus Stock  
 Lease Liabilities  
 Off-Balance-Sheet Financing  
 Pension and Postretirement Benefits Liabilities  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 APPENDIX: Time Value of Money Future Value  
 and Present Value  
 Future Value  
 Present Value  
 Capital Leases  
 Appendix Problems  
 17 Investments and Accounting  
 for International Operations  
 Accounting for Investments  
 Stock Prices  
 Investments in Stock  
 Classifying Stock Investments  
 Trading Investments-The Market Value  
 Method  
 Investments in Bonds and Notes  
 Mid-Chapter Summary Problem for Your Review  
 Accounting for International Operations  
 Economic Structures and Their Impact on  
 International Accounting  
 Accounting for International Transactions  
 Hedging--A Strategy to Avoid Foreign-Currency  
 Transaction Losses  
 Consolidation of Foreign Subsidiaries  
 International Accounting Standards  
 Summary Problems for Your Review  
 Summary  
 Questions/Exercises/problems  
 Extending Your Knowledge  
 Comprehensive Problems for Part Three  
 VIDEO CASE: WAL-MART STORES, INC.

## <<会计学>>

### PART FOUR

#### Analysis of Accounting Information

#### 18 Statement of Cash Flows

#### Basic Concept of the Statement of Cash Flows

#### Overview of the Statement of Cash Flows

#### Operating, Investing, and Financing Activities

#### Format of the Statement of Cash Flows

#### Preparing the Statement of Cash Flows: The Direct Method

#### Mid-Chapter Summary Problem for Your Review

#### Computing Individual Amounts for the Statement of Cash Flows

#### Noncash Investing and Financing Activities

#### Reconciliation of Net Income to Net Cash Flow from Operating Activities

#### Preparing the Statement of Cash Flows: The Indirect Method

#### Summary Problem for Your Review.

#### Summary

#### Questions/Exercises/Problems

#### Extending Your Knowledge

#### APPENDIX. The Work Sheet Approach to Preparing the Statement of Cash Flows

#### Preparing the Work Sheet--Direct Method for Operating Activities

#### Preparing the Work Sheet--Indirect Method for Operating Activities

#### Appendix Problems

#### 19 Financial Statement Analysis for Decision Making

#### Financial Statement Analysis

#### Horizontal Analysis

#### Vertical Analysis

#### Common-Size Statements

#### Industry Comparisons

#### The Statement of Cash Flows in Decision Making

#### Mid-Chapter Summary Problem for Your Review

#### Using Ratios to Make Business Decisions

#### Measuring the Ability to Pay Current Liabilities

#### Measuring the Ability to Sell Inventory and Collect Receivables

#### Measuring the Ability to Pay Long-Term Debt

#### Measuring Profitability

## <<会计学>>

Analyzing Stock as an Investment  
 Limitations of Financial Analysis: The Complexity  
 of Business Decisions  
 Efficient Markets, Management Action, and  
 Investor Decisions  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 Comprehensive Problems for Part Four  
 VIDEO CASE: BEYOND THE MACY'S  
 BANKRUPTCY  
 Steps in Process Cost Accounting  
 Mid-Chapter Summary Problem for Your Review  
 Process Costing for a Second Department-FIFO  
 Method  
 Production Cost Report  
 Process Costing for a Second Department--  
 Weighted-Average Method  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 Comprehensive Problems for Part Five  
 VIDEO CASE: LAWLESS CONTAINER  
 CORPORATION-MANAGEMENT  
 ACCOUNTING  
 PART FIVE  
 Management Accounting and  
 Product Costing  
 20 Introduction to Management  
 Accounting: Manufacturing  
 Accounting and Job Order  
 Costing  
 The Functions of Management  
 Management Accounting and Financial  
 Accounting  
 Management's Use of Accounting  
 Information  
 Merchandising versus Manufacturing  
 Manufacturing and the Value Chain  
 Manufacturing Costs  
 Inventoriable Costs and Period Costs  
 Perpetual and Periodic Inventory Systems  
 Mid-Chapter Summary Problems for Your  
 Review  
 Job Order Costing

## <<会计学>>

Summary Problemfor Your Review

Summary

Questions/Exercises/Problems

Extending Your Knowledge

21 Process Costing

Process Costing: An Overview

Recording Costs

Tracking the Flow of Costs

Equivalent Units of Production

PARTSIX

Internal Decision Making,

Planning, and Control

22 Cost-Volume-Profit Analysis and

the Contribution Margin Approach

to Decision Making

Types of Costs

Relevant Range

Two Approaches to Computing Profit

Contribution Margin Approach to Decision

Making

Mid-Chapter Summary Problemfor Your Review

Cost-Volume-Profit (CVP) Anafysis

Margin of Safety

Assumptions Underlying CVP Analysis

Sales Mix

Income Effects of Alternative Approaches to

Product Costing

Summary Problemfor Your Review

Summary

Questiom/Exercises/Problems

Extending Your Knowledge

23 Cost Behavior Analysis

Fixed Costs

Variable Costs

Using Cost Behavior Analysis to Budget and

Control Operadng Expenses

Trade-Offs between Fixed and Variable Costs

Mid-Chapter Summary Problemfor Your

Review

Determining How Costs Behave

Estimating Mixed-Cost Functions

Evaluating Cost Functions

Summary Problemfor Your Review

Summary

Questions/Exercises/Problems

Extending Your Knowledge

24 The Master Budget and

## <<会计学>>

Responsibility Accounting  
 The Budget Unit  
 Benefits of Budgeting  
 The Performance Report  
 Components of the Master Budget  
 Preparing the Master Budget  
 Budgeting and Sensitivity Analysis  
 Mid-Chapter Summary Problem for Your Review  
 Responsibility Accounting  
 Management by Exception  
 Not a Question of Blame  
 Departmental Accounting  
 Allocation of Service Department Costs  
 Summary Problems for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 APPENDIX: The Cash Budget  
 25 Flexible Budgets and  
 Standard Costs  
 Cost Behavior Patterns  
 Static versus Flexible Budgets  
 Graphing the Flexible Budget Formula  
 The Flexible Budget and Variance Analysis  
 Mid-Chapter Summary Problem for Your Review  
 Standard Costing  
 Setting Standards  
 Benefits of Standard Costs  
 Example of Standard Costing  
 Management's Use of Variance Information  
 Manufacturing Overhead Variances  
 Standard Costs in the Accounts  
 Standard Cost Income Statement for  
 Management  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problem.  
 Extending Your Knowledge  
 Comprehensive Problems for Part Six  
 VIDEO CASE: THE CHANGING MOVIE  
 INDUSTRY  
 PART SEVEN  
 Strategy and Long-Term  
 Decision Making  
 26 Strategy, Cost Management, and



## <<会计学>>

Continuous Improvement  
 Activity-Based Costing  
 Activity-Based Costing and Management  
 Decisions  
 Traditional versus Just-in-Time Production  
 Systems  
 Mid-Chapter Summary Problems for Your  
 Review  
 Continuous Improvement and Product Life-Cycle  
 Costs  
 Continuous Improvement and the Management of  
 Quality  
 Summary Problem for Your Review.  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 27 Special Business Decisions and  
 Capital Budgeting  
 Relevant Information for Decision Making  
 Special Sales Order  
 Deletion of Products, Departments, Territories-  
 Fixed Costs Unchanged  
 Deletion of Products, Departments, Territories-  
 Fixed Costs Changed  
 Which Product to Emphasize  
 Make or Buy  
 Best Use of Facilities  
 Replacement of Equipment  
 Joint Products  
 Opportunity Cost  
 Mid-Chapter Summary Problems for Your  
 Review  
 Capital Budgeting  
 Discounted Cash-Flow Models  
 Comparison of the Capital-Budgeting Models  
 Lease or Buy  
 Summary Problem for Your Review  
 Summary  
 Questions/Exercises/Problems  
 Extending Your Knowledge  
 Comprehensive Problems for Part Seven  
 VIDEO CASE: REINVENTING CHRYSLER  
 APPENDIXES  
 A Published Financial Statements  
 B Present-Value Tables and  
 Future-Value Tables  
 C Personal Income Tax

<<会计学>>

GLOSSARY

INDEXES

Company

Subject

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