

## <<财务会计>>

### 图书基本信息

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## 前言

Introduction to Financial Accounting, 9/E, describes the most widely accepted accounting theory and practice with an emphasis on using and analyzing the information in financial statements. IFA, 9/E, takes the view that business is an exciting process and that accounting is the perfect window through which to see how economic events affect businesses. Because we believe that accounting aids the understanding of economic events and that accounting builds on simple principles, this book introduces a number of concepts earlier than many other textbooks. We cover these early concepts at the most accessible level and illustrate them with carefully chosen examples from real companies. Our coverage addresses the choices that management makes when preparing financial statements and how these choices affect the way users interpret the information. We also discuss ethical issues throughout the book and in the assignment materials. This is the ninth edition of this text, and that is a testimonial to its effectiveness. But it also is a testimonial to our former colleagues, students and adoptors who, in each prior edition, have shared their thoughts and suggestions and driven us to change and adapt it to better meet the needs of today's students and adopting faculty.

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### 内容概要

本书是财务会计领域内最有影响，最具权威性的教科书之一，由美国斯坦大学的著名教授Horngren领衔主编。

在论述当今最为通行的会计理论和实务的基础上，本书着重强调如何使用和分析财务报表信息。作者非常善于从教学的角度出发，深入浅出地讲授财务会计的基本概念，并精心选择一些发生于真实公司的案例来论述相关概念，而职业道德的问题也贯穿于本书的始终。

#### 作者简介

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.

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## 章节摘录

插图：Because it is hard to accurately measure the success of an ongoing operation, the only way to be certain of a business's success is to close its doors, sell all its assets, pay all liabilities, and return any leftover cash to the owner. Actually, in the 1400s, Venetian merchant traders did exactly that for each and every voyage. Successful investors might combine their cash to initiate another voyage, whereas investors in failed voyages might have to sell other assets to cover unpaid liabilities. Of course, that system would not be feasible for companies today (imagine a company that needed to close down and restart after every business deal!). Instead, companies need to be able to measure their performances over discrete time periods. The calendar year is the most popular time period for measuring income or profits. However, about 40 percent of large companies use a fiscal year that differs from a calendar year. Established purely for accounting purposes, the fiscal year does not necessarily end on December 31. Instead, the fiscal year-end date is often the low point in annual business activity. For example, Kmart and JCPenney use a fiscal year ending on January 31. Why?

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