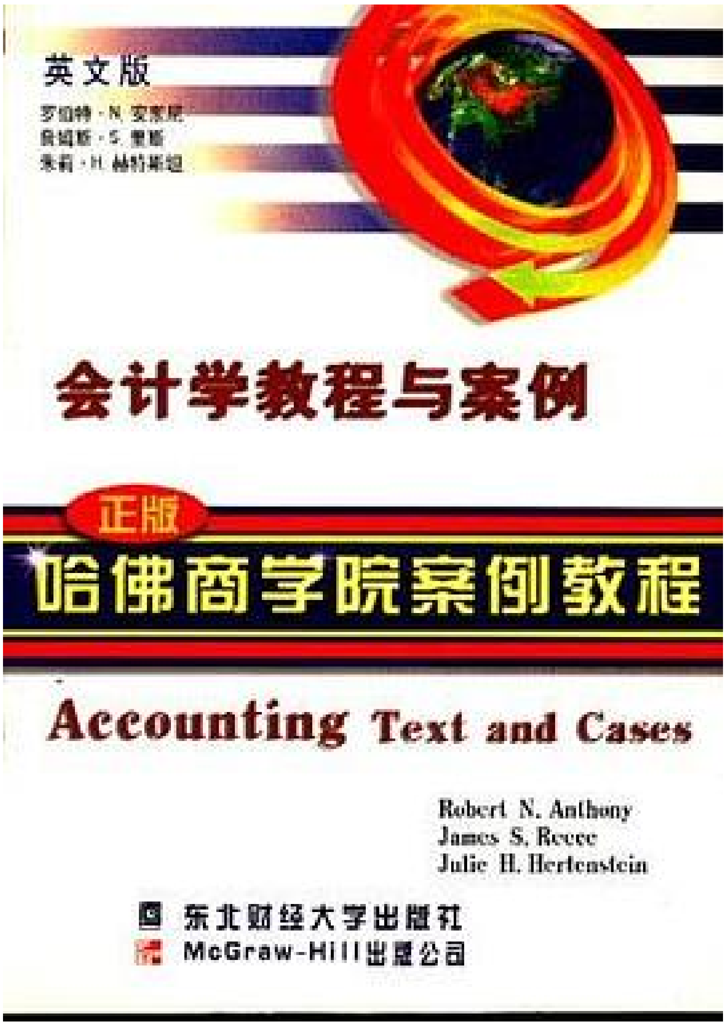
会计学教程与案例



会计学教程与案例_下载链接1_

著者:安东尼

出版者:东北财经大学出版社

出版时间:1998-08

装帧:平装

isbn:9787810444675

作者介绍:

目录: Contents

PART l
FlNANCIAL ACCOUNTlNG
l The Nature and Purpose of
Accounting,
The Need for Infonnation,
Operating Infonnation,
Financial Accounting,
Management Accounting,
Definition of Accounting,
The Profession of Accounting
Our Approach to Accounting,
Preconceptions about
Accounting,
PlanoftheBook,
The Financial Accounting
Framework,
Accounting's Historical
Antecedents,
Accounting as a Language,
Nature of Principles,
Criteria,
Source of Accounting
Principles,
Financial Statements,
Financial Statement
Objectives,
Income Tax Reporting,
Case l-l Kim Brooks,
Case l-2 Baron Cobur-g,
2 Basic Accounting Concepts: The
Balance Sheet,
Basic Concepts,
The Money Measurement
Concept,
The Entity Concept,
The Going-Concem Concopt,
The Cost Concept,
The Dual-Aspect Concept,
The Balance Sheet,
An Overall View,
Account Categories,
Assets,
Liabilities,
Owners' Equity,
Ratios,
Balance Sheet Changes,
Original Capital Contribution,
Bank Loan,
Purchase of Merchandise,
Sale of Merchandise,

Concluding Comment,
Case 2-1, Maynard Company (A),
Case 2-2, Music Mart, Inc.,
Case 2-3, Redwood Cafe (A),
Case 2-4, Los Niiios Day Care
Center,
3 Basic Accounting Concepts: The
Income Statement,
The Nature of Income,
The Accounting Period Concept
Interim Reports,
Relation between Income and
Owners' Equity,
Income Not the Same as Increase in
Cash,
The Conservatism Concept,
Application to Revenue
Recognition,
The Realization Concept,
The Matching Concept,
Recognition of Expenses
Tenninology,
Criteria for Expense
Recognition,
Expenses and Expenditures,
Dividends,
Summary of Expense
Measurement,
Gains and Losses,
The Consistency Concept,
The Materiality Concept,
The Income Statement,
Revenues,
Cost of Sales,
Gross Margin,
Expenses,
Net Income, .
Statement of Retained
Eamings,
Relation between Balance Sheet and
Income Statement,
Income Statement Percentages-
Other Concepts of Income,
Accrual versus Cash-Basis
Accounting,
Income Tax Accounting,
Economic Income,
Case 3-1 Maynard Company (B),
Case 3-2 Santa Fe Art Gallery,
Case 3-3 Redwood Cafe (B),
Case 3-4 John Bartlett,
Case 3-5 Pinetree Motel,
Case 3-6 National Helontogical
Association,

4 Accounting Records and Systems,
Recordkeeping Fundamentals,
The Account,
Permanent Accounts and Temporary Accounts,
The Ledger,
The Chart of Accounts
Debit and Credit,
Transaction Analysis,
Example: Campus Pizzeria Inc.,
Balancing Accounts,
The Trial Balance,
The Adjusting and Closing Process,
Adjusting Entries,
Closing Entries,
Statement Preparation,
The Joumal,
Summary of the Accounting Process,
Accounting Systems
Special Joumals,
Control Accounts and Subsidiary Ledgers,
Imprest Funds,
Intemal Accounting Controls, "
Significant Recordkeeping Ideas,
Computer-Based Accounting Systems,
What a Computer-Based System Does,
Relation to Manual Systems,
Problems with Computer Systems,
Appendix: Additional Accounting Cycle Procedures,
Locating Errors Revealed by the Trial Balance,
The Worksheet,
Case4-l,PCDepot,
Case 4-2, Save-Mart,
Case 4-3, Copies Express,
Case 4-4, Trevino's Service Station
l24
5 Revenue and Monetary Assets,
Timing of Revenue Recognition,
Basic Recognition Criteria,
Delivery Method,
Percentage-of-Completion Method,
Production Method,
Installment Method,

Amount of Revenue Recognized
Bad Debts,
Sales Discounts,
Credit Card Sales,
Sales Retums and Allowances,
Revenue Adjustment versus
Expense
Warranty Costs,
Interest Revenue,
Monetary Assets,
Difference in Reporting Monetary
and Nonmonetary Assets,
Cash,
Receivables,
Marketable Securities,
Analysis of Monetary Assets,
Current Ratio,
Acid-Test Ratio,
Days' Cash,
Days' Receivables,
Case 5-1 Moyer Corporation (A),
Case 5-2 MacDonald's Fann
Case 5-3 Middleburg Realty
Company,
Case 5-4 Jean Coffin (A)
6 Cost of Sales and Inventories,
Types of Companies,
Supplies,
Merchandising Companies,
Acquisition Cost,
The Basic Measurement
Problem, l64
Periodic Inventory Method,
Perpetual Inventory Method,
Comparison of Periodic and
Perpetual Methods,
Retail Method,
Manufacturing Companies,
Inventory Accounts,
Materials Used,
Cost of Goods Manufactured,
Cost of Goods Sold,
Product Costing Systems,
Product Costs and Period
Costs, 176
Service Companies,
Inventory Costing Methods,
Specific Identification Method,
Average Cost Method, 379
First-ln, First-Out Method,
Last-ln, First-Out Method,
Comparison of Methods,
Lower of Cost or Market,
Analysis of Inventory,

Inventory Turnover,
Case 6-1, Riechel Company,
Case 6-2, Fahning Manufacturing Company,
Case 6-3, Medfield Corporation,
Case 6-4, Morgan Manufacturing,
Case 6-5, R. J. Reynolds Tobacco Company,
Case 6-6, Jean Coffin (B),
7 Long-Lived Assets and Their Amortization,
Nature of Long-Lived Assets,
Types of Long-Lived Assets,
Plant and Equipment:
Acquisition,
Distinction between Asset and Expense,
Items Included in Cost,
Acquisitions Recorded at Other than Cost,
Basket Purchases,
Plant and Equipment:
Depreciation,
Judgments Required,
Service Life, .
Depreciation Method,
Choice of a Depreciation Method,
Accounting for Depreciation,
Change in Depreciation Rates,
Partial Year Depreciation,
Disclosure,
Plant and Equipment: Disposal,
Exchanges and Tsrade-Ins,
Group Depreciation,
Significance of Depreciation,
Income Tax Considerations,
Income Tax Depreciation,
Investment Tax Credit,
Leased Assets,
Capital Leases,
Natural Resources,
Depletion,
Accretion and Appreciation
Intangible Assets,
Goodwill,
Patents, Copyrights, Franchise Rights,
Leasehold Improvements
Deferred Change
Research and Development Costs.
Case 7-1 Moyer Corporation (B),
Case 7-2 Jean Coffin (C),
Case 7-3 Stafford Press,

Case 7-4 Digitrex Company,
Case 7-5 Depreciation at Delta and PanAm,
8 Sources ofCapital: Debt,
Nature of Liabilities,
Executory Contracts,
Contingencies,
Liabilities as a Source of Funds,
Debt Capital,
Term Loans,
Bonds,
Accounting for Bonds,
Recording a Bond Issue,
Balance Sheet Presentation,
Bond Interest Expense,
Retirement of Bonds,
Refunding a Bond Issue,
Other Liabilities,
Analysis of Capital Structure,
Debt Ratios,
Times Interest Earned
Bond Ratings,
Appendix: Present Value,
Concept of Present Value,
Finding Present Values,
Present Value of a Series Payments,
Present Values and Liabilities,
Present Values and Assets,
Calculating Bond Yields,
Case 8-1, Martin Corporation (A),
Case 8-2, Stybel Industries, Inc.,
Case 8-3, Megashye Engineering Company,
Case 8-4, Paul Murray,
Case 8-5, Jean Coffin (D),
9 Sources ofCapital: Owners' Equity, 281
Forms of Business Organization
Sole Proprietorship,
Partnership,
Corporation,
Accounting for Proprietor's and Partners' Equity,
Proprietorship Equity,
Partnership Equity,
Ownership in a Corporation,
Preferred Stock,
Common Stock,
Treasury Stock,
Reserves,
Retained Eamines,

Dividends,
Warrants and Stock Options,
Employee Stock Ownership Plans,
Balance Sheet Presentation
Eamings per Share,
Common Stock Equivalents,
The Line between Debt and
Equity,
Zero-Coupon Bonds,
Redeemable Preferred Stock,
Equity in Nonprofit
Organizations,
Case 9-1 Xytech, Inc.,
Case 9-2 FMC Corporation
Recapitalization (A),
Case 9-3 Trelease Industries, Inc
10 Other Items That Affect Net
Income,
Personnel Costs,
Pensions,
Other Postretirement Benefits,
Compensated Absences,
Income Taxes,
Book-to-Tax Differences
Deferred Taxes,
Accounting Entries,
Nonoperating Items,
Extraordinary Items,
Discontinued Operations,
Change in Accounting
Principles,
Adjustments to Retained
Earnings,
Foreign Currency Accounting,
Foreign Currency Transactions,
Foreign Currency Translation
Net Income,
Accounting and Changing Prices
Nature of the Problem,
Proposed Solutions,
Related Developments,
Case lO-l, Martin Corporation (B),
Case 10-2, Silver Appliance Company,
Case 10-3, Union Carbide Corporation
Case l0-4, Major League Baseball (B),
Case l0-5, Freedom Technology
Company,
ll The Statement of Cash Flows,
The Concept of Flow Statements,
Purpose of the Cash Flow
Statement,
Sources and Uses of Cash,
The Cash Flow Statement,
Statement Categories,

Investing Activities,
Financing Activities,
Noncash Transactions,
Cash Flow from Operating
Activities,
Indirect Method Calculations,
Summary of the Cash Flow
Statement,
Misconceptions About Depreciation
Cash Flow Eamings
Preparation of the Cash Flow
Statement,
Cash Flow Worksheet,
Worksheet Entries, ;
Statement Preparation,
Summary of Preparation
Procedures,
Analysis of the Cash Flow
Statement,
Ratios,
Cash Flow Projections,
Case ll-l Medieval Adventures
Company,
Case 11-2 Amerbran Company
(A),
Case ll-3 Statements ofCash Flows:
Three Examples,
Case 11-4 FMC Corporation
Recapitalization (B),
Case ll-5 W. T. Grant Company
12 Acquisitions and Consolidated
Statements,
Accounting for Investments
Fair-Value Method,
Equity Method,
Consolidated Basis,
Business Combinations,
Purchase versus Pooling,
Accounting as a Pooling,
Accounting as a Purchase,
Impact on Balance Sheet,
Impact on Earnings,
Consolidated Statements,
Basis for Consolidation,
Consolidation Procedure,
Asset Valuation,
Minority Interest,
Case 12-l, Hardin Tool Company
Case l2-2, Carter Corporation,
Case 12-3, United States Steel and
Marathon Oil,
13 Financial Statement Analysis,
Business Objectives,
Retum on Investment,

Sound Financial Position,
Structure of the Analysis,
Overall Measures,
Retum on Investment,
Investment Turnover and Profit Margin,
Price/Earnings Ratio,
Profitability Ratios,
Profit Margin,
Investment Utilization Ratios,
Investment Turnover,
Working Capital Measures,
Financial Condition Ratios,
Liquidity and Solvency,
Dividend Policy,
Growth Measures,
Making Comparisons,
Difficulties,
Possible Bases for Comparison,
Use of Comparisons,
Case 13-l Genmo Corporation,
Case 13-2 Amerbran Company (B),
Case 13-3 The Financial Detective,
Case l3-4 Springfield National Bank,
l4 Understanding Financial Statements,
Additional Information in Annual Reports,
Auditors' Opinion,
Notes to Financial Statements,
Segment Reporting,
Full Disclosure,
Comparative Statements,
Securities and Exchange Commission (SEC) Reports,
Review of Criteria and Concepts
Criteria,
Concepts,
Accounting Altematives,
Regulatory Requirements,
Income Tax Principles,
Latitude in Methods,
Basis of Choice,
Controversies over Principles
Implications of These Differences,
Inherent Limitations,
Ethical Problems,
Meaning of the Financial Statements,
Income Statement,

Balance Sheet,
Statement of Cash Flows,
Case l4-l, Payson Lunch,
Case 14-2, Limited Editions, Inc.,
Case 14-3, Royal Crest, Inc.,
Case l4-4, SafeCard Services, Inc.
Case l4-5, U.S. Windpower, Inc.,
PART2
MANAGEMENT ACCOUNTlNG,
15 The Nature of Management
Accounting,
Management Accounting as One Type
of Infonnation,
Infonnation,
Management Accounting,
Mlanagement Accountants,
Contrast between Management
Accounting and Financial
Reporting,
Differences,
Similarities,
Source Disciplines,
Types of Management Accounting
Information and Their Uses,
Measurement,
Control,
Altemative Choice Decisions,
General Observations on Management
Accounting,
Different Numbers for Different
Purposes,
Accounting Numbers Are
Approximations,
Working with Incomplete Data,
Accounting Evidence Is Only Partial
Evidence,
People, Not Numbers, Get Things
Done,
Case 15-l Bates Boatyard,
16 The Behavior of Costs,
Relation of Costs to Volume,
Variable and Fixed Costs,
Cost-Volume Diagrams,
Relation to Unit Costs,
Inherent Conditions,
Linear Assumption,
Estimating the Cost-Volume
Relationship,
Measures of Volume
The Profitgraph,
Break-Even Volume,
Operating Leverage,
Contribution,
Cash versus Accrual

Profitgraphs,
Using the Profitgraph,
Several Products,
Other Influences on Costs,
Appendix: Leaming Curves,
Case 16-l, Jackson Thomas,
Case 16-2, Hospital Supply, Inc.,
Case 16-3, Bill French, ,
Case l6-4, Azienda Vinicola Italiana,
Case 16-5, Morrin Aircraft Company,
17 Full Costs and Their Uses
Cost Concepts,
General Definition,
Cost Object,
Full Cost,
Direct and Indirect Costs,
Applicable Accounting
Principles,
Elements of Product Cost,
Product Costing Systems.
Account Flowchart,
Nonmanufacturing Costs,
Merchandising Companies,
Service Or-ganizations,
Nonprofit Organizations,
Uses of Full Cost,
Financial Reporting,
Analysis of Profitability,
What Did It Cost?,
Setting Regulated Prices
Product Pricing,
Case 17-l Delaney Motors,
Case 17-2 Lipman Bottle Company
18 Additional Aspects of Product Costing
Systems,
Job Order Costing and Process
Costing,
Production Processes,
Averaging,
Basic Types of Systems,
Job Order Costing,
Process Costing,
Choice of a System,
Variations in Practice,
Measurement of Direct Costs,
Direct Labor Cost,
Direct Material Cost,
Direct versus Variable Cost,
Allocation of Indirect Costs,
Distinction between Direct and
Indirect Costs,
Nature of Allocation,
Cost Centers,
Calculating Overhead Rates

Cost Drivers (Allocation
Bases),
Predetennined Overhead
Rates,
Procedure for Establishing
Predetermined Rates,
Underabsorbed and Overabsorbed
Overhead,
Activity-Based Costing,
Cross Subsidies,
Activity-Based Costing
Concepts,
Case 18-l, Problems in Full Cost
Accounting,
Case 18-2 Huron Automotive
Company,
Case 18-3, Rosemont Hill Health
Center,
Case 18-4, Siemens Electric Motor
Works,
19 Standard Costs, Variable Costing
Systems, Quality Costs, and Joint
Costs,
Standard Costs,
Standard Cost Sheet,
Account Flowchart,
Variations in the Standard Cost
Idea,
Tenninology Ambiguities,
Uses of Standard Costs,
Variable Costing Systems,
Comparison ofAbsorption and
Variable Costing,
Why Use Full Costing?.
Quality Costs,
Joint Products and By-Products
Joint-Product Costing,
By-Product Costing,
Accuracy of Costs,
Judgment Calls,
Tendencies toward Unifonnity,
Cost System Design Choices,
Appendix A: Standard Costing
lllustration,
System Overview,
Establishing Standard Costs,
Accounting Entries,
Sales and Cost of Sales,
Appendix B: Absorption versus
Variable Costing's Impact on
Income,
Case 19-l Bennett Body
Company,
Case 19-2 Black Meter Company

Case 19-3 Amurath Company,
Case 19-4 Nemad Company,
Case 19-5 Brisson Company,
Case 19-6 Landau Company,
Case 19-7 Craik Veneer
Company,
20 Production Cost Variances
Direct Material and Labor
Variances,
Direct Material Variances.
Direct Labor Variances,
Overhead Variances,
Production Volume Variance,
Spending Variance,
Calculation of Overhead
Variances,
Appendix A: Fixed Costs and the
Overhead Volume Variance,
Case 20-1 Problems in Variance
Analysis,
Case 20-2 SunAir Boat Builders
Inc.,
Case 20-3 Medi-Exam Health
Services, Inc.,
Case 20-4 Cotter Company, Inc.,
Case 20-5 Lupton Company,
Case 20-6 C. F. Church
Manufacturing Company,
21 Analyzing Other Variances
Overview of the Analytical
Process,
The Need for Variance
Analysis,
Types of Variances,
Marketing Variances,
Expense Variances,
Gross Margin Variances,
Production Cost Variances,
Correct Volume Measures,
Other Variances,
Complete Analysis,
Marketing Variances,
Production Cost Variances,
Uses of Variances,
Appendix: Variances with Variable
Costing,
Margin Analysis,
Other Variances,
Reconciliation of Income
Variance,
Case 21-2 Campar Industries,
Inc.,
Case 21-2 Darius Company,
Case 21-3 Dallas Consulting

Group,
Case 21-4 Woodside Products,
Inc.,
22 Control: The Management Control
Environment,
Management Control,
The Environment,
The Nature of Organizations,
Rules, Guidelines, and
Procedures,
Culture,
Extemal Enviromnent,
Responsibility Centers,
Inputs and Outputs,
Responsibility Accounting,
Effectiveness and Efficiency,
Types of Responsibility Centers,
Revenue Centers,
Expense Centers,
Profit Centers,
Transfer Prices,
Investment Centers,
Nonmonetary Measures,
Case 22-1 Shuman Automobiles,
Inc.,
Case 22-2 Birch Paper Company,
Case 22-3 Enager Industries,
Inc.,
Case 22-4 Piedmont University,
23 Control: The Management Control
Process,
Phases of Management Control,
Strategic Planning,
Budgeting,
Measurement and Reporting
Evaluation,
Accounting Information Used in
Management Control,
Controllable Costs,
Engineered, Discretionary, and
Committed Costs,
Behavioral Aspects of Management
Control,
Behavior of Participants
Motivation,
Incentives,
Goal Congruence,
An Example: The Data Processing
Department,
Cooperation and Conflict,
Other Types of Control,
Case 23-1 Tru-Fit Parts, Inc.,
Case 23-2 American Steol
Corporation,

Case 23-3 Empire Glass
Company,
24 Strategic Planning and
Budgeting,
Strategic Planning,
Ongoing Programs,
Proposed New Programs,
Fonnal Strategic Planning
Systems,
Budgeting,
Uses of the Budget,
The Master Budget,
The Operating Budget,
Project Budgets,
Flexible (Variable) Budgets,
Management by Objectives,
Preparing the Operating Budget,
Organization for Budget
Preparation,
Budget Timetable,
Setting Planning Guidelines,
Preparing the Sales Budget,
Initial Preparation of Other Budget
Components,
Negotiation,
Coordination and Review,
Final Approval and
Distribution,
Revisions,
Variations in Practice,
The Cash Budget,
The Capital Expenditure Budget,
Project Proposals,
Authorization,
Follow Up,
Case 24-1 Downtown Parking
Authority,
Case 24-2 Societa Rigazio,
Case 24-3 Whiz Calculator Company
Case 24-4 Midwest lce Cream
Company (A),
Case 24-5 Reading Manufacturing
Company,
25 Reporting and Evaluation,
Control Reports,
Key Success Factors,
Types of Management Reports,
Period of Control Reports,
Contents of Control Reports,
Use of Control Reports,
Steps in the Control Process,
Reporting and Continuous
Improvement,
Incentive Compensation,

Case 25-1 Crompton, Ltd.,
Case 25-2 Midwest lce Cream Company (B),
Case 25-3 Thomas J. Lipton, Inc (A),
26 Short-Run Alternative Choice Decisions,
The Differential Concept,
Cost Constructions for Various Purposes,
Differential Costs and Revenues,
Contrasts with Full Costs,
Contribution Analysis,
Types of Cost,
Alternative Choice Problems,
Objectives,
Steps in the Analysis,
Differential Costs,
Mechanics of the Calculation
Other Terminology,
Estimates of Future Costs
Sunk Costs,
Importance of the Time Span
Example: Operating an Automobile,
Types of Altemative Choice Problems,
Problems Involving Costs,
Problems Involving Both Revenues and Costs,
Differential Investment,
Sensitivity Analysis,
The "Just One" Fallacy,
Some Practical Pointers,
Appendix: Useful Decision Models,
Economic Order Quantity
Expected Value,
Sensitivity Analysis,
Decision Tree Analysis,
Linear Programming,
Case 26-1 Import Distributors Inc.,
Case 26-2 Fomer Carpet Company,
Case 26-3 Hanson Manufacturing Company,
Case 26-4 Liquid Chemical Company,
Case 26-5 Baldwin Bicycle Company,
Case 26-6 Trammel Snowmobile Company,

Case 26-7 Gentle Electric
Company,
Case 26-8 Warren Agency
27 Longer-Run Decisions: Capital
Budgeting,
Nature of the Problem,
General Approach,
Return on Investment,
Estimating the Variables,
Required Rate of Return,
Economic Life,
Cash Inflows,
Depreciation,
Investment,
Terminal Value,
Nonmonetary Considerations,
Summary of the Analytical
Process,
Other Methods of Analysis
Intemal Rate of Return
Method,
Payback Method,
Unadjusted Retum on Investment
Method,
Multiple Decision Criteria
Preference Problems,
Criteria for Preference
Problems,
Comparison of Preference
Rules, ,
Nonprofit Organizations,
Case 27-1 Sinclair Company,
Case 27-2 Dhahran Roads,
Case 27-3 Rock Creek Golf Club
Case 27-4 KLS Steel Company,
Case 27-5 Climax Shipping
Company,
28 Management Accounting System
Design,
Types of Accounting Information
Measurement,
Control,
Alternative Choice Problems,
Relative Importance,
Cost Categories,
DesignIng the Management
Accounting System,
Accounting Database,
Level of Detail,
Cost Accounting Systems,
Management Control Systems,
Case 28-1 Amtrak Auto Ferry
Service,
Case 28-2 Uncle Grumps Toys,

Appendix Table A Present Value of $1 Received N Years Hence,
Appendix Table B Present Value of $1 Received Annually for N Years,
Index
・・・・・・(收起)

会计学教程与案例_下载链接1_

标签

fff

评论

会计学教程与案例_下载链接1_

书评

会计学教程与案例_下载链接1_