

<<管理会计>>

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## 前言

世纪之交，中国与世界的发展呈现最显著的两大趋势——以网络为代表的信息技术的突飞猛进，以及经济全球化的激烈挑战。

无论是无远弗界的因特网，还是日益密切的政治、经济、文化等方面的国际合作，都标示着21世纪的中国是一个更加开放的中国，也面临着一个更加开放的世界。

教育，特别是管理教育总是扮演着学习与合作的先行者的角色。

改革开放以来，尤其是20世纪90年代之后，为了探寻中国国情与国际上一切优秀的管理教育思想、方法和手段的完美结合，为了更好地培养高层次的“面向国际市场竞争、具备国际经营头脑”的管理者，我国的教育机构与美国、欧洲、澳洲以及亚洲一些国家和地区的大量的著名管理学院和顶尖跨国企业建立了长期密切的合作关系。

以清华大学经济管理学院为例，2000年，学院顾问委员会成立，并于10月举行了第一次会议，2001年4月又举行了第二次会议。

这个顾问委员会包括了世界上最大的一些跨国公司和中国几家顶尖企业的最高领导人，其阵容之大、层次之高，超过了世界上任何一所商学院。

在这样高层次、多样化、重实效的管理教育国际合作中，教师和学生与国外的交流机会大幅度增加，越来越深刻地融入到全球性的教育、文化和思想观念的时代变革中，我们的管理教育工作者和经济管理学习者，更加真切地体验到这个世界正发生着深刻的变化，也更主动地探寻和把握着世界经济发展和跨国企业运作的脉搏。

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### 内容概要

本书由四位著名管理会计学家编著，具有下列几个特点：（1）内容新颖。相当一部分内容是为适应高新技术、信息时代、全球化竞争和企业权力集中的需要而发展起来的新的理论、概念和方法，例如作业成本、目标成本、成本动因、激励制度、质量成本、环境成本、标杆法、管理会计与控制系统等。

（2）选题全面。

不仅包括同类著作所包括的题目，而且不乏突破之处。

例如利用财务控制去控制企业经营、将人类行为的考虑融入管理会计与控制系统的设计和战略等。

（3）突出实用性。

在强调理论性的同时，突出实用性。

特别是哈佛大学商学院的卡普兰教授是大师级的学者，有些内容就是作者发明、发现或创造的，原汁原味。

例如作业成本、作业管理、平衡计分卡等都是卡普兰教授与他人共同的杰作。

本书适用范围广泛，可用做会计和非会计专业本科教材，并可作为企业经理和总会计师培训参考书。

## 作者简介

安东尼·A·阿特金森 (Anthony A. Atkinson), Professor in the School of Accountancy at the University of Waterloo. Anthony A. Atkinson received a Bachelor of Commerce and M.B.A. degrees from Queen's University in Kingston, Ontario, and M.S. and Ph.D. degrees in Industrial Administration from Carnegie-Mellon University in Pittsburgh. He is a fellow of the Society of Management Accountants of Canada and has written or coauthored two texts, various monographs, and more than 35 articles on performance measurement and costing. In 1989, the Canadian Academic Accounting Association awarded Atkinson the Haim Falk Prize for Distinguished Contribution to Accounting Thought for his monograph that studied transfer pricing practice in six Canadian companies. He has served on the editorial boards of two professional and five academic journals and is a past Editor of the Journal of Management Accounting Research. Atkinson also served as a member of the Canadian government's Cost Standards Advisory Committee, for which he developed the costing principles it now requires of government contractors.

罗伯特·S·卡普兰 (Kaplan, Robert S.), Robert S. Kaplan is Baker Foundation Professor at the Harvard Business School. Kaplan joined the HBS faculty in 1984 after spending 16 years on the faculty of the business school at Carnegie-Mellon University, where he served as Dean from 1977 to 1983. Kaplan received a B.S. and M.S. in Electrical Engineering from M.I.T., and a Ph.D. in Operations Research from Cornell University. He has received honorary doctorates from University of Stuttgart and University of Lodz. Kaplan, a co-developer of both activity-based costing and the Balanced Scorecard, has shown how to design cost and performance management systems for effective strategy implementation and operational excellence. He has authored or co-authored 13 books, 16 Harvard Business Review articles, and more than 120 other papers. His fourth book co-authored with David Norton, *Alignment*, was published in February 2006. His previous books with Norton include *Strategy Maps*, named as one of the top ten business books of 2004 by Strategy & Business and amazon.com, *The Strategy-Focused Organization*, named by Cap Gemini Ernst & Young as the best international business book for year 2000, and *The Balanced Scorecard: Translating Strategy into Action*, which has been translated into 22 languages and won the 2001 Wildman Medal from the American Accounting Association for its impact on practice. Kaplan's most recent book, on time-driven activity-based costing, was published in March 2006. Kaplan was inducted into the Accounting Hall of Fame in 2006 and received the Lifetime Contribution Award from the Management Accounting Section of the American Accounting Association in January 2006. He was selected among the top 20 Business Writers/Management Gurus in the Financial Times 2005 CEO Survey. Kaplan received the Outstanding Accounting Educator Award in 1988 from the American Accounting Association (AAA), the 1994 CIMA Award from the Chartered Institute of Management Accountants (UK) for "Outstanding Contributions to the Accountancy Profession," and the 2001 Distinguished Service Award from the Institute of Management Accountants (IMA) for contributions to the practice and academic community.

埃拉·梅·玛苏姆拉 (Matsumura, Ella Mae), Ella Mae Matsumura is an Associate Professor in the Department of Accounting and Information Systems in the School of Business at the University of Wisconsin-Madison, and is affiliated with the university's Center for Quick Response Manufacturing. She received an A.B. in Mathematics from the University of California, Berkeley, and M.Sc. and Ph.D. degrees from the University of British Columbia. Matsumura has won two teaching excellence awards at the University of Wisconsin-Madison and was elected as a lifetime fellow of the university's Teaching Academy, formed to promote effective teaching. She is a member of the university team awarded an IBM Total Quality Management Partnership grant to develop curriculum for total quality management education. Matsumura has served in various leadership positions in the American Accounting Association, including Secretary-Treasurer and President of the Association's Management Accounting Section. She also chaired or served on numerous Association committees. She served two terms as an Associate Editor of *Accounting Horizons* and is currently co-editor of the journal. Her past and current research articles focus on decisionmaking, performance evaluation, and compensation issues. She also coauthored a monograph on customer profitability analysis in credit unions.

S. 马克·杨 (Young, S. Mark), S. Mark Young holds the George Bozanic and Holman G. Hurt Chair in Sports and Entertainment Business and is also Professor of Accounting,

Professor of Management and Organization at the Marshall School of Business, University of Southern California and Professor of Communication at the Annenberg School for Communication at USC. Previously, Dr. Young served as the Associate Dean for Academic Planning and Associate Dean and Academic Director of the Marshall MBA (Full-Time MBA) Program. Professor Young received an A.B. from Oberlin College (Economics), an M.Acc. from the Ohio State University, and a Ph.D. from the University of Pittsburgh. Professor Young has published research in a variety of journals including *The Accounting Review*, *Accounting, Organizations and Society*, the *Journal of Accounting Research*, the *Journal of Marketing Research*, the *Academy of Management Review* and the *Journal of Research in Personality*. Currently, he is on the editorial board of several major journals and was past Associate Editor for *The Accounting Review*. In 2006, he was a co-winner of the Notable Contribution to the Accounting Literature (with Shannon Anderson) and has won the Notable Contributions to the Management Accounting Literature Award twice—with Frank Selto (1994) and Shannon Anderson (2003). He also received the Jim Bulloch Award for Innovations in Management Accounting Education in 2005. Dr. Young has extensive executive teaching and consulting experience having taught in executive programs for Daimler-Chrysler, Texas Instruments, Shell Oil, AMGEN and British Airways. Most recently, Young has had consulting or research relationships with the First Data Corporation, the Chrysler Corporation, Texas Instruments and Southwest Airlines. He has won four outstanding teaching awards at the undergraduate and graduate levels, including the Golden Apple Teaching Award and is a Distinguished Fellow in the Center for Excellence in Teaching at USC. Currently he teaches courses in management accounting and entertainment management, and leads the entertainment management program within the Marshall School at USC. His book, *Entertainment Management—Understanding the Business of Motion Pictures, Television, Music and Games* will soon be published by Prentice Hall. Professor Young also maintains an interest in popular culture and his paper, "Narcissism and Celebrity," (with Dr. Drew Pinsky) published in the *Journal of Research in Personality* (October 2006: 463-471) recently received world-wide attention. Young even appeared on Mitch Albom's and Howard Stern's shows to discuss the findings of the research.

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## 章节摘录

What Is Management Accounting Information? Management accounting systems provide information, both financial and nonfinancial, to managers and employees inside an organization. Management accounting information is tailored to the specific needs of each decision maker and is rarely distributed outside the organization. Financial accounting reports, in contrast, communicate standard format economic information to individuals and organizations that are external to the company, such as shareholders, creditors (bankers, bondholders, and suppliers), regulators, and governmental tax authorities. Since the needs of decision makers in the organization drive the scope and focus of management accounting, we can predict the scope of management accounting by considering the three broad classes of organization decision making, shown in Exhibit I-1, which are planning, organizing, and controlling.

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