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## 财务会计和管理会计的比较(中英文)

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学习完企业会计学后,我感觉学到了许多知识,这些知识对我以后的工作是非常有用的。现在,在这里,我要应用所学知识来谈谈在财务会计和管理会计之间的区别,在会计学中,这是一个简单的问题。

财务会计所做分析报告大都是准备供外部使用,例如股东和债权人,反之,管理会计所做分析报告大都是在企业或组织内部为主管使用。在使用基本方向上的不同导致财务会计和管理会计之间存在许多重要的不同,即使财务会计和管理会计所做的分析报告使用相同的基础财务数据。它们之间的区别可以用用数种方式总结。我们在以下的段落来讨论这些不同和区别。

### 1. 强调将来

自从计划成为一个管理者工作的重要组成部分,管理会计有强大的方向指导作用。比较起来,财务会计分析报告主要提供过去财务业务的总结。这些总结可能对计划工作有用,但是仅仅对一个点。过去的财务总结的困难之处仅仅不过是过去发生的经营活动一些反映。正如我们所看到的,经济领域经常发生变化,客户需要并且很快想要达到具有竞争性的经济环境。这变化要求企业或组织的管理者所做的计划报告里能预测或评估出大部分将要发生的事件而不是关于那些已经发生的事件的总结。

### 2. 数据的正确性和灵活性

财务会计的统计数据被希望是客观和具有可证实性的。但是做为企业或组织内部的管理者而言,他想得到相应的信息,即使这些信息不完全具有客观性或可证实性。相应的概念,在这里是指和我们手头上的问题相适用的信息。例如,检验评一家Good Vibrations公司提议的新商店的销售量是非常困难的,但是正是这类信息对在他们的管理者的决策非常有用。管理会计信息系统应该灵活得足以提供任何数据能够帮助管理者进行经营决策。

### 3. 减少精确度的要求

对管理者来说,信息的及时性经常比精密度更重要。如果一定要做一个决定,一位管理者宁肯现在要一个好的估计值也不愿要一个需再等待一周的更准确的答案。与数十数百万美元量有关的一个决定不需要估价到基于美分,或者甚至到美元的精确度。做一个好的决策有可能只需估计到近百万美元的精确度就足够了。既然从时间和资源方面来看,追求数据的精密度是非常昂贵的,与财务会计处理相比,管理会计将较少的重点放于精密度的追求上。另外,管理会计将相当多的比重放于非货币数据上。例如,关于客户满意度

的信息具有惊人的重要性，但是在一个货币形式里表现的这样的数据将是非常困难的。

#### 4. 组织内部的片段

财务会计的分析报告主要涉及到企业或公司的整体部分。作为比较，管理会计报告分析更多是聚焦在那些公司的某一部分或者公司的分支部分上。这些部分可能是生产线，销售部门，分配部门，管理部门或者其他对管理活动有用的任何分类部门。财务会计分析报告在外部报告可能需要提供公司主要部分的收入和费用的详细条目，但是这仅仅排在第二位的。在管理会计方面，分部财务报告是主要的重点。

#### 5. 通用会计原理

财务会计为外部用户所做的分析报告一定要根据通用会计原理(GAAP)并且与之相吻合。同时外部用户应该能够得到一些保证，就是根据通用会计原理所准备报告时必须与一些通用地方性惯例相吻合。这些通用地方性惯例可以提高数据可比性并且能够帮助用户降低被欺诈和受到虚伪陈述，但是他们不一定是那种在内部使过程中最有用的报告类型的必要条件。例如，GAAP要求在财务报告中土地应该列支在它的历史费用中。但是，如果管理者正考虑把一家商店搬迁到一个新的位置然后出售商店目前坐落的土地，管理者最想要知道的应该是土地的现市价，而这一重要的信息在GAAP 却被忽视。

管理会计在一般公认会计原理中没有边界的。管理者确定关于他们自己内部财务报告的内容和形式的基本原则。唯一的限制条件是使用这些信息得到的期望受益应该超过收集、分析、并且总结那些数据的费用。虽然如此，做财务报告所需材料已经重影响管理会计实务无可否认已经成为事实。

#### 6. 管理会计 ---并非强制性的

做财务会计报告是强制性；那就是说，它必须得做。在各种外部场合例如证券交易委员会(证交会)和税收部门要求定期的财务报表。另一方面，管理会计，是没有强制性的。一家公司完全可以自由地按照自己的意愿选择多做或少做。没有外部机构和实体指定什么将需要做或不需要做，或者，任何事情都得做。既然管理会计具有完全可选择性，对它来说，重要的问题往往是，“什么样的信息是急需的？”

我的会计专业知识比较匮乏，它限制了我很详细地阐明财务会计和管理会计这两者的区别，如果所写的有什么错误，请指正，我很高兴得到您的指导。

## Comparison of Financial and Managerial Accounting

LI CHENG DONG (CHD; WEIFANG POWER CO; LD SHANDONG )

After finished my accounting study, I learnt so much knowledge that

will be useful to my job. Today, I will use it to talk about some differences between Financial accounting and Managerial accounting. A simple question of accounting.

Financial accounting reports are prepared for the use of external parties such as shareholders and creditors, whereas managerial accounting reports are prepared for managers inside the organization. This contrast in basic orientation results in a number of major differences between financial and managerial accounting, even though both financial and managerial accounting rely on the same underlying financial data. These differences are summarized in several ways. These differences are discussed in the following paragraphs.

### 1. Emphasis on the future

Since planning is such an important part of the manager's job, managerial accounting has strong future orientation. In contrast, financial accounting primarily provides summaries of past financial transactions. These summaries may be useful in planning, but only to a point. The difficulty with summaries of the past is not simply a reflection of what has happened in the past. Change are constantly taking place in economic conditions, customer needs and desires, competitive conditions, and soon. All of these changes demand that the manager's planning be based in large part on estimates of what will happen rather than on summaries of what has already happened.

### 2. Relevance and Flexibility of data

Financial accounting data are expected to be objective and verifiable. However, for internal uses the manager wants information that is relevant even if it is not completely objective or verifiable. By relevant, we mean appropriate for the problem at hand. For example, it is difficult to verify estimated sales volumes for a proposed new store at Good Vibrations, inc., but this is exactly the type of information that is most useful to managers in their decision making. The managerial accounting information system should be flexible enough to provide whatever data are relevant for particular decision.

### 3. Less Emphasis on Precision

Timeliness is often more important than precision to managers. If a decision must be made, a manager would much rather have a good estimation now than wait a week for a more precise answer. A decision involving tens of millions of dollars dose not have to be based on estimates that are precise down to the penny, or even to the dollar. Estimates that are accurate to the nearest million

dollars may be precise enough to make a good decision. Since precision is costly in terms of both time and resources, managerial accounting places less emphasis on precision than does financial accounting. In addition, managerial accounting places considerable weight on non-monetary data. For example, information about customer satisfaction is of tremendous importance even though it would be difficult to express such data in a monetary form.

#### 4. Segments of an Organization

Financial accounting is primarily concerned with reporting for the company as a whole. By contrast, managerial accounting focuses much more on the parts, or segments, of a company. These segments may be product lines, sales territories, divisions, departments, or any other categorization of the company's activities that management finds useful. Financial accounting does require some breakdowns of revenues and costs by major segments in external reports, but this is a secondary emphasis. In managerial accounting, segment reporting is the primary emphasis.

#### 5. Generally Accepted Accounting Principles (GAAP)

Financial accounting statements prepared for external users must be prepared in accordance with generally accepted accounting principles (GAAP). External users must have some assurance that the reports have been prepared in accordance with some common set of ground rules. These common ground rules enhance comparability and help reduce fraud and misrepresentation, but they do not necessarily lead to the type of reports that would be most useful in internal making. For example, GAAP requires that land be stated at its historical cost on financial reports. However, if management is considering moving a store to a new location and then selling the land the store currently sits on, management would like to know the current market value of the land - a vital piece of information that is ignored under GAAP.

Managerial accounting is not bound by generally accepted accounting principles. Managers set their own ground rules concerning the content and form of internal reports. The only constraint is that the expected benefits from using the information should outweigh the costs of collecting, analyzing, and summarizing the data. Nevertheless, it is undeniably true that financial reporting requirements have heavily influenced management accounting practice.

#### 6. Managerial Accounting--- Not mandatory

Financial accounting is mandatory; that is, it must be done.

Various outside parties such as the Securities and Exchange Commission (SEC) and the tax authorities require periodic financial statements. Managerial accounting, on the other hand, is not mandatory. A company is completely free to do as much or as little as it wishes. There are no regulatory bodies or other outside agencies that specify what is to be done, or, for that matter, whether anything is to be done at all. Since managerial accounting is completely optional, the important question is always, “Is the information required?”

That’s all, since my knowledge of accounting is still poor, it limit me to describe those differences very closely, if there are something wrong, please point them, I’ m glad to get your guidance.

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