

专业术语：什么是“成本会计”？PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/503/2021_2022__E4_B8_93_E4_B8_9A_E6_9C_AF_E8_c92_503243.htm Cost accounting

systems provide timely unit product costs through the use of perpetual inventory procedures and predetermined factory overhead rates. To introduce the basic ideas of cost accounting system, we present a simplified illustration to show the flow of product costs as follows: 成本会计系统通过使用永续盘存制和预定的制造费用分配率定期提供产品的单位成本。为了介绍成本会计系统的基本概念，现举一个简例来表述产品成本流程如下：

Acquisition of Materials: Materials inventory account rather than purchases account will be debited under a perpetual inventory system. Both raw materials and factory supplies are included in the inventory account. Materials ledger cards for each type of material or factory supply used make up the subsidiary record. (All figures are assumed) 材料的取得：在永续盘存制下，将借记材料盘存账户而非购料账户。原料和工厂用物料都包括在盘存账户中。

为每一类原料设置的材料分类卡构成了辅助记录。（数字都是假设的）（1）Materials Inventory 1,000 Accounts Payable 1,000 （1）材料盘存 1,000 应付账款 1,000 Recording Factory

Payroll: The total factory payroll includes both direct and indirect labor. 工厂工薪的记录：工厂工薪总额中包括直接人工和间接人工。（2）Factory Payroll 6,000 Factory Payroll Payable 6,000 （2）工厂工薪 6,000 应付工厂工薪 6,000 Recording Other

Factory Costs as Overhead: Various items other than materials and

labor costs are charged to Factory Overhead account. 其他工厂成本记录为制造费用：除材料和人工成本以外的各个项目记入制造费用账户。（3）Factory Overhead 800 Accumulated Depreciation 200 Prepaid Insurance 150 Accrued Utilities Payable 100 Various Accounts 350 （3）制造费用 800 累计折旧 200 预付保险费 150 应计未付公用事业费 100 其他各账户 350 At this point, all product costs have been accumulated into debit balances in the Materials Inventory, Factory Payroll, and Factory Overhead account. We are now ready to trace these costs through Work in Process and Finished Goods to the Cost of Goods Sold account. 这时，产品的全部成本已累积为材料盘存，工厂工薪和制造费用等账户的借方余额。现在就可以跟踪这些成本，通过在制品和制成品账户转至销货成本账户。 Recording Requisitions of Raw Materials and Factory Supplies: This entry reflects the requisition （evidenced by the material requisitions） of all materials to be used in production. Raw materials （or direct materials） are charged directly to the Work in Process account. Costs of factory supplies （or indirect materials） become part of factory overhead. 原料和工厂用物料领用的记录：这笔记录反映将在生产中耗用的全部材料的领用（由领料单证明）。原料（即直接材料）应直接借记在制品账户，工厂用物料（即间接材料）的成本则成为制造费用的一部分。（4）Work in Process 600 Factory Overhead 200 Materials Inventory 800 （4）在制品 600 制造费用 200 材料盘存 800 Recording Distribution of Factory Payroll: Work in Process is debited for the direct labor and Factory Overhead is debited for the indirect labor. The total factory payroll is distributed,

leaving a zero balance in the Factory Payroll account. The division of total factory payroll into direct and indirect labor is based on a detailed analysis of the job description, wage rates and hours worked of each employee (evidenced by such documents as the time tickets). 工厂工薪分配的记录：直接人工应借记在制品账户，间接人工则借记制造费用账户。工厂工薪的总额既已分配，工厂工薪账户留下的余额就等于零，把工厂工薪总额区分为直接人工和间接人工，要根据对工作说明，工资率以及每一雇员的工作时数的详细分析（由计时单这样一些凭证证明）。

(5) Work in Process 500 Factory overhead 100 Factory payroll 600 (5) 在制品 500 制造费用 100 工厂工薪 600 Recording Application of Factory Overhead: Most firms do not apply the actual amount of overhead incurred each period to the goods manufactured during that period. Instead, overhead is applied at average rates that reflect estimates of total annual production volume and total overhead costs for the year. Predetermined overhead rates are computed by estimating the coming years total factory overhead cost and dividing it by an estimate of some unit of activity (such as direct labor hours, direct labor costs or factory machine hours). 制造费用分配的记录：大多数企业不是按照每期实际发生的制造费用金额分配于该期内制造的产品，而是按照反映全年总产量和全年制造费用总额估计数的平均分配率来分配制造费用。在计算预定制造费用分配率时，要估计翌年的制造费用总额，而后除以某种估计的工作量（例如直接人工小时，直接人工成本，或工厂机器工作小时）。 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com