

<<管理会计师协会教学案例（第2辑）>>

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内容概要

《管理会计师协会教学案例（第2辑）（汉英双语版）》是《管理会计师协会教学案例杂志》的案例研究合辑。

管理会计师协会（ima）出版这些案例研究的翻译版本，其目的是在全球范围内提升管理会计课程的教学质量，从而促进管理会计职业的发展进程。

采用案例研究教学方法，学员需要分析和讨论现实生活中的实例，这些实例涉及有关组织所面临的决策、症结及问题等事项。

案例研究教学方法与传统的教学方法完全不同，在传统课堂上，学员参与分析和讨论的机会少之又少，而案例研究教学方法则要求学员积极参与课堂讨论。

作者简介

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章节摘录

版权页：插图： You have just made a big career move. After graduation you spent several years with a large consulting firm and you were happy with the progression of your career. But a satisfied client recommended you to Phii Luxton, the founder and. still principal stockholder of Luxor Cosmetics. Mr. Luxton invited you to lunch and explained that Luxor was in trouble. " The company's sales are declining and its cash flow seems to be negative-even though the firm is still profitable. I need some new blood to help turn the company around. I confess I am somewhat hesitant to turn to an accountant. Accountants have a reputation for being very narrowly focused. But the friend who recommended you assures me that you are different. " You immediately recognized that Luxor presented a tremendous opportunity. It would give you experience with a wider range of business issues than those to which you are accustomed. Further, if you are successful in helping to turn the company around, that success may open up additional career opportunities. You were also encouraged by the sense that you and the founder of Luxor would have an excellent working relationship. Several days after your lunch meeting you called Mr. Luxton and expressed an eagerness to work with the firm. Mr. Luxton was delighted. A week later he informed you that the chief financial officer (CFO) at Luxor had retired. He offered you the position and you accepted. On your first day at Luxor, Mr. Luxton made a surprise visit to your office (he no longer maintained an office at the firm). He explained there was a matter needing quick attention. "Unfortunately, our prior CFO was not doing any forward planning. The firm needed to borrow \$ 2. 2 million in 2009. This came as a surprise to the board of directors. The company had to scramble to get the funds. We also had no advance warning that the cash balance in 2010 would fall so low. Our cash needs are highly seasonal, so we strive to have at least \$ 7.0 million at the end of each year. When we recently approached the bank for an additional loan, the loan officer indicated a reluctance to extend us further credit. Thus we quickly need a budget that can be brought to the bank to justify a new loan. " Mr. Luxton then gave you a brief history of the firm. He started the firm after he developed a material that was easily colored and that produced a thick, creamy lipstick. Heavy makeup was the fashion at the time and the lipstick quickly became a market success. The firm then developed a line of matching nail polishes and added several skin creams to round out the company's offerings. The products were an "instant market success," but that success created its own problems. "In those early years I devoted almost all of my time to issues involving the building of the necessary production facilities and the hiring of staff. My personal financial resources were soon exhausted and the lack of funds limited the firm's growth. So I also devoted a lot of my time to finding capital. Finally, after five years, I was able to sell a 40% stake in the company through a public offering. That raised sufficient funds to pay off the debt I had incurred, and it adequately funded the firm's growth. In just a few years the firm was very profitable and we were able to declare generous dividends. The firm's stock price soared. All of the major investors and most of our key managerial staff became quite wealthy. " Mr. Luxton went on to say that the 1990s was a time of stable but slowing growth. The firm continued to be very profitable through the first half of the decade. He noted that during its first 25 years the firm sold its products primarily through upscale department stores and neighborhood beauty shops. It was easy for the firm to consistently maintain margins of 100% over its variable manufacturing cost. But the turn of the century saw a decline in independent neighborhood beauty shops and sales to that market sector declined precipitously. Sales to upscale department stores were also slowing.

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编辑推荐

《管理会计师协会教学案例(第2辑)(汉英双语版)》指出案例研究将要告诉学员管理决策伴有模糊性和复杂性。

案例研究还能使学员获得管理工作的整体视野，因为作出管理决策往往需要把各种理论和概念综合起来，而这些理论和概念又来源于营销和制造等不同的职能领域。

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