

<<会计英语>>

图书基本信息

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## 前言

目前,世界已进入信息时代,随着经济的全球化发展和我国加入世界贸易组织及改革开放的深入,国内企业与外资企业的合作交往与日俱增,大量的外商相继在中国投资设立企业,开展业务活动。而会计是国际通用的“商业语言”,自然要快速地向国际化迈进,使人们在会计语言上能够相互沟通。

会计的产生与发展是随着生产实践及经济管理的实际需要产生和发展的。

会计的目的是通过对经济活动的记录、计量、报告,提供经济管理所需的信息,参与经济决策,提高公司的经济效益。

从某种意义上说,财务会的词语已经不是财务会计人员专用的了,应该为所有的企业管理人员和经济工作者所熟悉。

鉴于上述情况,包括会计在内的商务交流越来越多地需要用英语进行,会计英语的重要性就显得更加突出,而且会计英语的使用已不仅仅是看英文的会计报表,还需用英语就业务问题进行讨论交流。

这就要求学生不但能准确地掌握会计英语词汇的确切含义,还要熟识与会计相关业务的背景知识。

为适应形势的需要,我们编写了这本为会计人员用英语交流为主要内容的教材,供高等院校公共英语学习阶段之后的会计专业英语课程使用。

本书编写工作所贯彻的原则为:在加强英语语言基础和提高基本技能的同时,重视培养学生实际使用英语进行交际的能力。

教材中既有理论的学习(如会计准则、会计账户、会计簿记、公司概况、投资证券、现金控制等),又有各种会计报表(如分录、试算表、资产负债表、损益表、现金流量表等),情景基本反映公司会计的主要业务,具有较强的实务操作性。

本书除阅读文章外,还配备了形式多样的练习,用了大量的篇幅进行会计英语的听力和会话训练,还涉及会计人员求职面试等实际,使学生犹如身临会计英语的使用环境。

本书由上海立信会计学院外语系陈雪翎、刘昕和财务管理系吴向阳编写。

陈雪翎为主编,负责全书文稿的整理、统稿及词汇的审定编写,刘昕负责第1、2、3、4、9、10课主要内容的编写,吴向阳负责第5、6、7、8课主要内容的编写。

本书的编写工作得到了有关同行专家和高等教育出版社编写人员的指导和帮助,我们谨表示衷心的感谢。

由于编者水平有限,书中难免有差错。

我们殷切期望同行和使用教材的师生对本书提出宝贵意见。

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### 内容概要

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## 书籍目录

Chapter 1 Introduction to Accounting Principles  
 Act I : Description of the Types of Business Entities  
 Act II : The Role of Accounting in Business  
 Act III : Accounting Principles  
 Chapter 2 Setting up Accounts  
 Act I : Characteristics of an Account  
 Act II : Basic Accounting Records  
 Act III : Discovery and Correction of Errors in Trial Balance  
 Chapter 3 The Matching Concept and the Adjusting Process  
 Act I : The Matching Concept  
 Act II : Nature of the Adjusting Process  
 Act III : Recording Adjusting Entries  
 Chapter 4 Income Statement and Balance Sheet  
 Act I : What Are Balance Sheet and Income Statement?  
 Act II : Major Sections of the Balance Sheet and Income Statement  
 Act III : Income Statement and Balance Sheet Linkage  
 Chapter 5 Cash Flow Statement  
 Act I : Using the Cash Flow Statement in Decision Making  
 Act II : Operating, Investing and Financing Activities  
 Act III : An Overview of the Cash Flow Statement  
 Chapter 6 Inventory  
 Act I : Inventory Methods  
 Act II : Inventory Valuation and the Measurement of Income  
 Act III : GAAPs and Practical Consideration : A Comparison of Inventory Methods  
 Chapter 7 Investment ....  
 Act I : Short-term Investment  
 Act II : Stock or Bond?  
 Act III : Long-term Investment  
 Chapter 8 Cash and Its Control  
 Act I : Petty Cash  
 Act II : The Bank Reconciliation  
 Act III : Cash Control  
 Chapter 9 Business in Accounting  
 Act I. Company Profile  
 Act II : Credit Card  
 Act III : Microcomputer Accounting Systems  
 Chapter 10 Applying for a Job  
 Act I : Job Options  
 Act II : An Interview  
 Act III : Attending an Interview  
 Tapescripts  
 Key to Exercises

## 章节摘录

Betty, Melba, and Rick had earned their graduate business degrees together and had paid their dues in middle management positions in various large corporations. Despite their different employers, the three had maintained their friendship and were now ready to realize their dream of starting a consulting practice. Their projections showed modest consulting revenue in the short-term offset by expenditures for supplies, a secretary, a small library, personal computers, and similar necessities. Although each expected to clear no more than perhaps \$25,000 for his or her efforts in their first year in business, they shared high hopes for future growth and success. Besides, it would be a great pleasure to run their own company and have sole charge of their respective fates. The Software Entrepreneur

Howard was cashing a seven-figure check for his share of the proceeds from the sale of the computer software firm he had founded seven years ago with four of his friends. Rather than rest on his laurels, however, Howard saw this as an opportunity to capitalize on a complex piece of software he had developed in college. Although Howard was convinced that there would be an extensive market for his software, there was much work to be done before it could be brought to market. The software had to be converted from a mainframe operation system to the various popular microcomputer systems. In addition, there was much marketing to be done prior to its release. Howard anticipated that he would probably spend over \$300,000 on programmers and salespeople before the first dollar of royalties would appear. But he was prepared to make that investment himself, in anticipation of retaining all the eventual profit.

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