

<<会计英语>>

图书基本信息

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前言

本书是为会计英语教学而编写的专业基础教材，内容涉及基础会计理论、财务会计、成本会计、审计的主要内容。

全书共分两个部分。

第一部分共18个单元，每个单元由课文、单词术语注释、课后练习、课文译文、阅读材料等组成。

第二部分为解释说明及补充练习。

书中还另外编写了大量的实务案例，便于广大读者学习使用。

本书既可作为财经类专业会计英语课程教材，也可作为广大财会从业人员学习英文账务处理的入门书籍。

通过对本书的学习，可以使读者掌握会计学基本理论、基本方法的英语表达方式，提高运用英语处理会计业务的能力。

本书由侯立新任主编，黄捷、邓雪任副主编，肖然任主审。

参加本书编写的有侯立新（第1 - 15单元），周斌（第16单元），黄捷（第17单元），邓雪（第18单元）、张艳梅（案例）、杨志慧（附加练习）、杜攀（附录、 、 ）。

本书的编写得到了金领培训中心英文会计教学专家组各位老师的大力协助，在编写过程中也借鉴和参考了众多业内学者的资料书籍，并汲取了其申许多精萃，在此表示衷心的感谢。

在编写本书的过程中，编者还得到了机械工业出版社许多方面的指导和帮助，在此一并表示感谢。

由于编者水平有限，疏漏或不妥之处在所难免，恳请广大读者批评指正。

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内容概要

本书是为会计英语教学而编写的专业基础教材，内容以基础会计、财务会计为主，成本会计、管理会计、财务管理也有所涉及。

全书共分18个单元，每个单元由课文、单词术语注释、课后练习、参考译文、阅读材料等组成。

书后还附录了精选的实务案例、专业词汇、会计报表以及财政部2006年颁布的新企业会计准则——基本准则（英文版），便于广大读者学习使用。

本书既可作为高等学校会计英语课程教材，也可以作为广大会计从业人员学习会计英语入门的书籍。

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章节摘录

A written partnership agreement , or articles of partnership , establishes procedures for admission of a new partner , withdrawals of a partner , and the sharing of profits and losses among the partners. When a new partner is admitted to the firm or an existing partner withdraws , the old partnership is dissolved , and the partnership ceases to exist. A new partnership may or may not emerge to continue the business. Account for partners' initial investments in a partnership. Accounting for a partnership is similar to accounting for a proprietorship. However , a partnership has more than one owner. Each partner has an individual capital account and a withdrawal account. Allocate profits and losses to the partners by different methods. Partners share net income or loss in any manner they choose. Common sharing agreements base the profit-and-loss ratio on a stated fraction , partners' capital contributions , and / or their services to the partnership. Some partnerships call the cash drawings of partners salaries and interest , but these amounts are not expenses of the business. Instead, they are merely ways of allocating partnership net income to the partners. Account for the admission of a new partner to the business. An outside person may become a partner by purchasing a current partner's interest or by investing in the partnership. In some cases the new partner must pay the current partners a bonus to join. In other situations the new partner may receive a bonus to join. Account for the withdrawal of a partner from the business. When a partner withdraws , partnership assets may be reappraised. Partners share any gain or loss on the asset revaluation on the basis of their profit-and-loss ratio. The withdrawing partner may receive payment equal to , greater than , or less than his or her capital book value , depending on the agreement with the other partners. Account for the liquidation of a partnership. In liquidation a partnership goes out of business by selling the assets , paying the liabilities , and disbursing any remaining cash to the partners. Prepare partnership financial statements. Partnership financial statements are similar to those of a proprietorship. However , the partnership income statement commonly reports the allocation of net income to the partners , and the balance sheet has a capital account for each partner. ……

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