

<<会计英语>>

图书基本信息

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内容概要

本书是一本为财经类专业会计英语教学而编写的专业教材，内容涉及基础会计理论、财务会计、财务管理、审计的主要内容。

全书共由五部分组成，第一部分为会计原则和复式记账法，第二部分为主要经济业务的记录，第三部分为报表编制与分析，第四部分为财务基础，第五部分为审计。

书中每章后面附有词汇表、练习题或者实务案例，便于广大读者学习使用。

作为会计英语教材，本书尝试用英语讲授会计的专业基础知识。

与以往同类的会计英语教材相比，本书具有以下几点不同：第一，国内同类的会计英语教材往往仅局限于介绍会计业务的详细处理，本书不仅介绍会计业务的处理，还相应地介绍了财务管理和审计的一些基本知识，便于读者能全面阅读财务报告，了解西方会计专业知识。

第二，鉴于会计英语的教学对象主要是高年级学生，对会计专业知识已经有了一定的了解，因而本书着重介绍会计专业的知识要点，按照“精、新、实”的指导思想来组织编写，以达到培养具有较高的应用技能和基本素质的高等应用型专门人才的目的。

第三，由于各国文化、经济、历史背景不同，财务报表的列报以及账户名称的使用千差万别，本书主要根据国际会计准则和国际财务报告准则中常用的惯例和术语来进行编写。

书籍目录

PART ONE: PRINCIPLES OF ACCOUNTING AND THE DOUBLE-ENTRY SYSTEM CHAPTER 1 PRINCIPLES OF ACCOUNTING 1.1 Types of Business Organizations 1.2 The Role of Accounting in Business 1.3 Introduction to Financial Statements 1.4 The Framework for the Preparation and Presentation of Financial Statements 1.5 The Objective of Financial Statements 1.6 Underlying Assumptions 1.7 Qualitative Characteristics of Financial Statements 1.8 The Elements of Financial Statements 1.9 Recognition of the Elements of Financial Statements 1.10 Measurement of the Elements of Financial Statements CHAPTER Review Vocabulary Questions CHAPTER 2 THE ACCOUNTING CYCLE 2.1 Accounting Cycle 2.2 Analyze Business Transactions 2.3 Journalize the Transactions 2.4 Post to Ledger Accounts 2.5 Prepare a Trial Balance 2.6 Journalize and Post Adjusting Entries 2.7 Prepare an Adjusted Trial Balance 2.8 Prepare Financial Statements 2.9 Journalize and Post Closing Entries 2.10 Prepare a Post-Closing Trial Balance CHAPTER Review Vocabulary Exercise

PART TWO: RECORDING TRANSACTIONS AND EVENTS CHAPTER 3 CURRENT ASSETS 3.1 Cash 3.2 Trading Securities 3.3 Receivables 3.4 Inventory CHAPTER Review Vocabulary Questions and Exercises CHAPTER 4 NON-CURRENT ASSETS 4.1 Nature of Non-Current Assets 4.2 Acquisition of Property, Plant and Equipment 4.3 Depreciation of Property, Plant and Equipment 4.4 Disposal of Fixed Assets 4.5 Intangible Assets CHAPTER Review Vocabulary Exercises CHAPTER 5 LIABILITIES 5.1 The Current and Non-Current Liability Distinction 5.2 Current Liabilities 5.3 Non-Current Liabilities 5.4 Provision and Contingent Liabilities CHAPTER Review Vocabulary Exercises

CHAPTER 6 OWNERS' EQUITY 6.1 Advantages and Disadvantages of a Corporate Entity 6.2 Classification of Shares 6.3 Equity in Company 6.4 Accounting for Share Issues 6.5 Accounting for Retained Earnings 6.6 Accounting for Dividend 6.7 Accounting for Other Reserves 6.8 Accounting for Income Taxes by Companies CHAPTER Review Vocabulary Exercises

PART THREE: PREPARING FINANCIAL STATEMENTS AND INTERPRETATIONS CHAPTER 7 PREPARING FINANCIAL STATEMENTS 7.1 Revised Standard on Presentation of Financial Statements: a Joint Project of the FASB and IASB 7.2 Statement of Comprehensive Income 7.3 Statement of Changes in Equity 7.4 Statement of Financial Position 7.5 Statement of Cash Flows CHAPTER Review Vocabulary Questions and Exercises CHAPTER 8 FINANCIAL STATEMENTS INTERPRETATIONS 8.1 Standardized Financial Statement for Comparison Purpose 8.2 Ratio Computation and Interpretations 8.3 Using Financial Statement Information CHAPTER Review Vocabulary Questions and Exercises

PART FOUR: FUNDAMENTALS OF FINANCE CHAPTER 9 OVERVIEW OF FINANCE AND TIME VALUE OF MONEY 9.1 Overview of Finance 9.2 Time Value of Money 9.3 Annual Percentage Rate (APR) and Effective Annual Rate (EAR) 9.4 Annuity and Perpetuity CHAPTER Review Vocabulary Questions and Exercises CHAPTER 10 FINANCIAL MANAGEMENT DECISIONS AND AGENCY PROBLEM 10.1 Financial Management Decisions 10.2 Role of Financial Manager 10.3 Goal of Financial Management 10.4 Corporate Governance 10.5 Agency Problem and Solving Mechanism CHAPTER Review Vocabulary Questions CHAPTER 11 INVESTMENT DECISIONS 11.1 Major Investment Criteria Used in Capital Budgeting 11.2 Important Factors to Consider in Capital Budgeting 11.3 Pro Forma Statements and Estimated Cash Flow CHAPTER Review Vocabulary Questions and Exercises CHAPTER 12 FINANCING DECISIONS 12.1 Basic Features of Debt Security and Equity Security 12.2 Bond Valuation and Classification 12.3 Stock Classification and Valuation 12.4 Inflation and Interest Rate CHAPTER Review Vocabulary Questions and Exercises

PART FIVE: AUDITING CHAPTER 13 AN INTRODUCTION TO AUDITING 13.1 Definition of Auditing 13.2 Classification of Auditing 13.3 Other Special Types of Audits 13.4 Professional Code of Ethics CHAPTER Review Vocabulary Case Study CHAPTER 14 THE AUDIT PLANNING 14.1 Audit Engagement Process 14.2 Duties and Rights of Auditors 14.3 Audit Planning 14.4 Materiality Level 14.5 Risk-based Approach to Auditing 14.6 Materiality and Audit Risks 14.7 Overview of Audit Process CHAPTER Review Vocabulary Case Study CHAPTER 15 IMPLEMENTATION OF AUDITING 15.1

Nature of Internal Control 15.2 Test of Control 15.3 Substantive Testing 15.4 Audit Sampling
CHAPTER Review Vocabulary Case Study CHAPTER 16 AUDIT REPORT 16.1 Audit Report 16.2
Unqualified Opinion 16.3 Qualified Opinion 16.4 Adverse Opinion 16.5 Disclaimer Opinion
CHAPTER Review Vocabulary Case Study APPENDIX Table 1 Future Value Factors Table 2 Future
Value of Annuity Factors (Ordinary Annuity) Table 3 Present Value Factors Table 4 Present Value of Annuity
Factors (Ordinary Annuity)

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