

<<高级会计学>>

图书基本信息

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### 内容概要

本书由四位欧美著名大学教授合力打造，是美国会计学的主流经典教科书。

自1985年第1版问世以来，一版再版，受到了美国会计学界的广泛好评，并被多个国家的高校选为教材，得到了广大师生的高度评价，被认为是高级会计学教材的经典、权威之作。

该书以企业合并的会计处理为主线，结合国际上新近发生的会计重大事件，阐述会计界面临的重大问题及考验，就企业如何在复杂多变的全球化环境中真实、合理地反映企业信息，提出了各种处理方法。

全书脉络清晰，简明扼要，可分为合并理论、方法、账户、报表和特殊业务五个部分。

为了切合当前双语教学改革的需要，面向国际化，并与最新的会计准则接轨，我们推出了该书最新版——第9版的中文版和双语教学版，全面、系统地阐述了财务会计前沿的一系列会计问题。

这些问题起点高，难度大，大多属于我国会计界迫切需要研究的问题，也是国际会计界正在研究的热点问题。

本书适合会计系高年级本科生、研究生、MBA、有兴趣的教师及其他研究人员使用。

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