

<<中级会计>>

图书基本信息

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## &lt;&lt;中级会计&gt;&gt;

## 内容概要

《中级会计：管理决策与财务会计报告(第2版)》特色：联系外部决策者与内部决策者：投资者、债权人等外部利益相关者对企业的财务状况感兴趣.而他们又独立于管理层的日常决策。

《中级会计：管理决策与财务会计报告(第2版)》的表述有助于学生理解会计是企业外部利益相关者与管理层决策之间的桥梁。

围绕管理决策进行组织：与大多数中级会计教材围绕着一系列账户展开不同《中级会计：管理决策与财务会计报告(第2版)》不是会计导向的，而是强调基于现金流量的管理决策以及如何应用会计计量与披露原则来生成财务报表.从而避免了商业决策与会计主题之间缺乏联系的问题。

展示了管理决策对多个会计期间的影响：与其他基于交易的中级会计教材通常只关注当期财务报表不同.《中级会计：管理决策与财务会计报告(第2版)》阐述了管理决策如何影响当期及后续期间的财务报表.并在正文和章后的问题中提供了示例。

管理决策对多个会计期间的影响展示了决策的整体效应.使学生能更深入地理解商业决策传递的信息如何随着时间的推移而产生影响。

同时决策对多个期间的影响还有助于学生理解现金流量模型和应计制会计模型尽管在特定期间结果不一致.但总体上是一致的。

提供了最大限度的教学弹性：对于非会计专业学生的教学是否应包括会计分录一向存在争论。与大多数中级会计教材同时讨论交易和相应的会计分录不同《中级会计：管理决策与财务会计报告(第2版)》首先讨论管理决策的会计计量和披露效应.而后再展示相应的分录和总账账户这种将管理决策的财务报表效应和对分录的讨论相分离的做法使得教师可以自由地组织教学内容自主决定教学中包括或不包括分录的相关内容。

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### 作者简介

Stephen P. Baginski, 乔治亚大学Terry商学院J.M. Tull会计学院教授及Herbert E. Miller财务会计讲席教授, 讲授MBA的财务报表分析课程及其他相关财务会计课程。

此前, 他曾任教于印第安纳大学、佛罗里达州立大学、伊利诺伊州立大学及伊利诺伊大学, 并曾担任东北大学、苏黎世大学瑞士银行研究所、圣加伦大学和欧洲工商管理学院 (INSEAD) 的访问教授。

此外, 他在华盛顿大学圣路易斯分校“高级经理人教育项目”讲授MBA的财务会计课程。

他曾获得佛罗里达州立大学教学优秀奖等多项教学奖项。

John M. Hassell. 印第安纳大学印第安纳波利斯分校Kelly商学院会计学教授。

此前他曾任教于佛罗里选大学、得克萨斯大学阿灵顿分校和犹他大学。

Hassell教授主要从事财务会计方面的教学曾执教本科、硕士和博士等不同层次的课程. 主要讲授中级会计学。

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书籍目录

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## 章节摘录

Lessee controls the asset. If the lessee has control for most of the assets life, then capital lease treatment is appropriate. If the lessee has control for only a small part of the assets life, then operating lease treatment is appropriate. In order to standardize the classification of leases, the FASB provides a practical cut off of 75% of economic useful life to represent the point on the continuum where operating leases are distinguished from capital leases. If the lease term is greater than or equal to 75% of the assets economic useful life, then the lessee is deemed to have acquired a sufficiently large portion of risks and rewards, and the lease is classified as a capital lease. One of the difficult issues in this area is the definition of the lease term. Several standards, technical bulletins, and interpretations have addressed this issue. The underlying theme is determining the probable length of time that the lessee will control the asset. For example, if the lessee has the option to renew the lease at a bargain option price, then we would expect the lessee to do so, and the lease term would include the covered renewal option periods. Also, if the lessee could cancel the lease at any time, but only by paying an extreme penalty, we would not expect the lessee to cancel the lease, and the lease, therefore, would last its full term. GAAP lists five situations in which it should be assumed that the lease will be extended beyond any minimum, non-cancelable lease term because of specific renewal option clauses: (1) renewal option periods where the renewal option price is considered to be a bargain; (2) renewal option periods prior to a bargain purchase option date; (3) renewal periods where the lessor has the option to force renewal; (4) renewal option periods after the date of a termination penalty option that is considered so large that it is unlikely that the lessee will pay the termination penalty; and (5) renewal option periods where the lessee is guaranteeing the lessors debt used to finance the leased asset.

**4 Present Value of Minimum Lease Payments—90% Test** Probably the best measure of the portion of the assets risks and benefits transferred under the lease agreement is the present value of the consideration provided by the lessee over the life of the lease relative to the fair value of the asset at the time the asset is leased. If the lessee is acquiring a major portion of risks and rewards, then we would expect the present value of the lease payments to be a major portion of the fair market value of the asset. In search of a practical, standardized measure of major portion, the FASB settled on 90% of the assets fair market value as the point at which the lessee is deemed to have acquired the risk and rewards of the asset. If the present value of minimum lease payments is greater than or equal to 90% of the estimated fair market value of the leased asset, then it is capitalized. Two important technical issues in applying this rule are the definition of minimum lease payments and the interest rate used in discounting. Minimum lease payments are those transfers of assets from the lessee to lessor that are probable. Minimum lease payments include the more obvious asset transfers such as periodic cash rental payments; they also include less obvious asset transfers such as a bargain purchase option price, bargain renewal option amounts, cancellation fees (if we expect the lessee to cancel the lease at some time and pay any stipulated cancellation fees), and any guarantees by the lessee to the lessor of residual value at the end of the lease.

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