

<<会计学>>

图书基本信息

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内容概要

内容提要

该书是一部系统介绍现代企业财务会计和管理会计理论与实务的会计学教材。

全

书共分七篇二十七章，依序阐述了会计基本结构，资产与负债会计，合伙与公司会计，会计信息分析，管理会计与成本会计，内部决策、计划与控制，战略决策与长期决策。

该书还增加了部分新内容，主要包括自然资源及其折耗会计、跨国经营会计、生产成本报告、作业成本法、作业管理制、适时管理制，战略决策技术等。

为强化学生的思考与决策能力，各章均以真实公司资料为开篇，列明学习目标，并列举公司经理及投资者的格言。

书中资料均来源于世界知名公司，如可口可乐公司

摩托罗拉股份有限公司、IBM公司、波音公司、克莱斯勒股份有限公司丽都假日饭店等。

各章后附有自测题、思考题、系列习题、挑战性习题、财务报表难题、综合性难题及案例等

—
该书可作为高等院校会计专业教材，亦可供会计理论研究者或实际工作者阅读参考。

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