

<<基础会计英语>>

图书基本信息

书名：<<基础会计英语>>

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内容概要

本教材是一本会计专业知识的英语教科书。

教材内容涵盖了会计工作的主要流程、基础知识以及热点问题。

《基础会计英语(英汉对照)》的编写目的就是要使会计专业的学生通过学习既可以快速掌握英语会计专业术语、会计基本知识, 又可以提高语言技能和实际的会计工作能力。

《基础会计英语(英汉对照)》分5个单元介绍了会计总论, 会计要素与会计等式, 会计科目与账户, 复式记账和账户分类。

《基础会计英语(英汉对照)》的特点具有实用性和先进性。

此外, 在《基础会计英语(英汉对照)》的后面还附有课文的参考译文供学生和老师学习和使用。

每个单元配有与内容相关的图表, 有利于学生直观地理解课文, 掌握专业知识。

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2. Single Entry Bookkeeping Single entry bookkeeping records business transactions only in one account and it does not report other related aspects. This method records the capital receipts-payment transactions in two or more accounts. As to other business, it only records in one account or even does not record. Single entry bookkeeping is the essential part of the process in the evolution of accounting methods. It is also a common bookkeeping method that people have used. It adapts to the society dominated by Natural Economy, and can reflect and supervise the uncomplicated process of economic activities. "The features of this method are as follows:

(1) It can only report one part of business transactions. It only records cash, the receipts payment of bank saving, and the closing business of accounts receivables and accounts payables. And it does not report any other transaction. (2) It can only report one aspect of business transactions. For example, cash payment only reflects the decrease of cash, but does not report expense, for it has not set up an expense account. (3) The accounting setting is not complete, and it has no complete account system. There are only credit account, debit account, and cash account. (4) It can not make a trial balancing. Because it does not report all business transactions but several aspects, and not every transaction recorded is in balance, the accounting records of total transactions in a certain period can not make a trial balancing.

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