

<<西方企业会计综合模拟实操>>

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内容概要

本书是《财务会计》、《西方会计》、《会计学原理》等本科会计类专业课程双语教学的学生实操用书，亦可作为会计类《专业英语》课程的教学辅助用书。

在会计学相关专业课程采用双语教学是顺应市场发展的现实要求的。

就理论而言，国际会计准则和美国财务会计准则均以英文起草并颁布，直接研读英文的准则条例、教材有利于学生对专业知识的准确理解，也有助于学生把握相关的理论背景与历史渊源；就实践而言，随着全球经济的一体化，企业间的国际交往逐步增加，会计作为一种国际通用的商业语言，不再局限于一国范围之内，而是跨越国界、就国际经济活动进行反映和监督，在更大的范围内提供信息（林丹丹，2002）；就人才需求而言，随着直接投资的数量和金额在我国的快速增长，外商投资企业对既熟悉国际惯例和实务，又熟练掌握国内会计、审计和税务知识，并能将英语作为工作语言的国际化会计人才的需求不断膨胀，而且，我国本土企业要走向国门，在国外设立子公司，或是在国外资本市场上筹资，同样需要大量的谙熟当地会计制度且了解国内外会计实务差异的专门人才。

因此，有必要在会计学本科阶段对《财务会计》、《西方会计》、《会计学原理》等课程采用双语教学。

近年来，全国许多高校普遍开始了会计专业课程的双语教学工作，但双语教学的实际效果未尽理想，其中的一个主要的原因是：由于语言的限制，学生对专业课程的学习仅停留在文字层面的阅读和理解，很难承担更高层次的财务分析和决策工作。

本书编著的目的是为双语课程的学生提供一个学以致用的练习平台，较好地将西方的会计理论与实践紧密地结合在一起，提高学生对课程内容的掌握程度。

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章节摘录

插图：All checks received from customers and all payments made by checks are recorded on a daily basis. Cash collected from daily sales are kept in a safe at the shop, and Teresa records cash sales until they are deposited in the bank each Friday and the last day of each month. All daily cash receipts and payments are recorded in the Cash Receipts Journal and the Cash Payments Journal during each month. Except daily cash sales, other daily transactions are recorded in journals at the end of each business day. All general journal entries are posted to the general ledger and the subsidiary ledgers daily. In the case of the four special journals, the monthly total of each column is posted to the relevant account in the General Ledger only at the end of the month. However, each transaction, involving Accounts Receivable or Accounts Payable, must also be posted individually to a customer account or a creditor account in the subsidiary ledgers daily. And each amount in the Sundry Accounts column is also posted to the proper account in the general ledger daily. At the end of each month, after comparing the relevant amounts in the Cash Receipts and Payments Journal with those recorded in the monthly bank statement, Teresa prepares a bank reconciliation statement. Any item in the second section of the bank reconciliation statement indicates an adjustment needed to bring the balance of cash at bank account up to date. It must be journalized and posted to the respective ledger accounts. Although the financial year of business runs from 1 January to 31 December each year, Teresa is required to prepare an income statement and a balance sheet every month. Therefore, she should post the adjusting entries to the relevant general ledger accounts and complete the closing procedure at the end of each month. And she also needs to prepare a worksheet based on the balances of the general ledger accounts before the financial statements preparation.

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