<<会计英语>>

图书基本信息

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内容概要

《会计英语》重点结合我国会计实践工作,并融合了国内外财务会计教学内容,综述了会计的含义、作用、会计职业、会计准则的制定及公认会计原则等基本知识;从会计专业的角度,全面系统地阐述了会计核算的基本经济业务、基本方法、基本程序和基本技能,概括介绍了会计分析的方法及运用,并对会计的最新发展动态做了简明扼要的介绍。

主要用英语讲解财务会计操作实务,重点包括资产负债表、利润表、现金流量表、复式记账法、流动资产核算方法、长期资产核算方法、负债与股东权益核算方法以及会计报表分析等内容。

本教材的特点是简洁、实用、贴切、丰富,适合国际会计惯例。

本书共分九个单元,每个单元包括标题、正文、专业术语英汉对照及练习题四个部分。

本书介绍了大量国际会计事项所涉及的会计处理方法,尤其强调对各交易事项对财务报表的影响分析,强调对学生国际会计报表编制与分析能力的培养。

本书主要适用于高职高专商务英语、会计电算化、财务会计、审计等专业以及相关专业教学使用, 也可供成人教育和自学使用。



书籍目录

Unit 1 Accounting: a General Introduction 1.1 Definition of Accounting 1.1.1 Users of Accounting Information 1.1.2 Accounting Profession 1.1.3 The Accounting Standards Setting Bodies 1.1.4 Generally Accepted Accounting Principles 1.2 The Accounting System 1.2.1 Accounting Elements 1.2.2 Accounting Equation and the Trial Balance 1.2.3 Types of Business Organizations 1.2.4 The Effects of Business Transactions on the Accounting Equation 1.3 Recording Business Transactions 1.3.1 The Double-entry System: the Basic Method of Accounting 1.3.2 Recording Business Transactions 1.3.3 Illustrative ProblemUnit 2 The Accounts 2.1 Introduction 2.1.1 The Accounts 2.1.2 The Ledger Accounts 2.2 The Classification of Accounts 2.2.1 Introduction 2.2.2 Application of Journals 2.2.3 Application of Special Journals 2.3 Transaction Analysis Illustrated 2.4 Journalizing and Posting Transactions 2.4.1 The Journal 2.4.2 Journalizing 2.4.3 Posting 2.5 Adjusting Procedure 2.5.1 Accrual Basis and Cash Basis of Accounting 2.5.2 Adjusting EntriesUnit 3 The Accounting Process 3.1 Accounting Cycle 3.1.1 The Steps of the Cycle 3.1.2 Preparation of the Worksheet 3.1.3 Uses of the Worksheet 3.1.4 Closing the Accounts 3.2 The Operation Cycle for a Merchandising Business 3.2.1 Accounting Record of the Operating Cycle 3.2.2 The Accounting Cycle for a Merchandising Business 3.2.3 Income Statement for a Merchandising ConcernUnit 4 Financial Statements 4.1 Balance Sheet and Income Statement 4.1.1 The Measurement of Business Income 4.1.2 Some Generally Accepted Accounting Principles 4.1.3 Adjustments to the Accounts 4.1.4 Adjusted Trial Balance 4.1.5 Preparing the Financial Statements from the Adjusted Trial Balance 4.2 Cash Flow StatementUnit 5 Current Assets 5.1 Cash and Its Control 5.1.1 Control of Cash Receipts and Cash Disbursements 5.1.2 Bank Transactions and Petty Cash 5.2 Receivables 5.2.1 Accounts Receivable 5.2.2 Notes Receivable 5.2.3 Illustrated Accounting Entries 5.3 Inventories 5.3.1 Pricing the Inventory at Cost 5.3.2 Valuing Estimation of Inventory 5.3.3 Periodic and Perpetual Inventory SystemsUnit 6 Non-current Assets 6.1 Property, Plant and Equipment 6.1.1 Plant Assets and Their Depreciation 6.1.2 Intangible Assets and Amortization 6.2 Acquisition Cost of Property, Plant and Equipment 6.2.1 Accounting for Depreciation 6.2.2 Methods of Computing Depreciation 6.3 Long-term InvestmentUnit 7 Liabilities and Owner's Equity 7.1 Liabilities 7.1.1 Current Liabilities 7.1.2 Introduction of Payroll Accounting 7.1.3 Long-term Liabilities 7.2 Partnerships 7.2.1 Characteristics of a Parmership 7.2.2 Distribution of Partnership Profits and Losses 7.2.3 Liquidation of a PartnershipUnit 8 Corporation 8.1 Definition of Corporation 8.1.1 Advantages and Disadvantages of a Corporation 8.1.2 Corporate Terminology 8.1.3 Equity Accounting for the Corporation 8.2 Stock 8.2.1 Common Stock and Preferred Stock 8.2.2 Capital Stock and Treasury Stock 8.2.3 Retained Earnings and Dividends 8.2.4 Accounting for Stock Issuance 8.2.5 Stock ValueUnit 9 Cost Accounting and Banking Accounting 9.1 Cost Accounting 9.1.1 Manufacturing Accounting: Cost Elements 9.1.2 Overhead Cost Behavior 9.1.3 Brief Introduction to Banking Accounting Appendix 1 Accounting Law of The People' s Republic of China Appendix 2 Accounting Standard for Business EnterprisesReferences

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《会计英语》从会计专业的角度,全面系统地阐述了会计核算的基本经济业务、基本方法、基本程序和基本技能,概括介绍了会计分析的方法及运用,并对会计的最新发展动态做了简明扼要的介绍

《会计英语》主要内容包括西方会计实务中运用的会计学原理、财务会计,以及较简单的成本会计和银行会计知识。

全书共分九个单元。

第一单元为会计总论和会计学原理;第二、第三单元介绍账簿及会计循环;第四单元为从原始凭证开始到会计报表为止的完整的会计程序;第五、六、七、八单元为财务会计中的资产负债表项目;第九单元为简单的成本会计和银行会计理论知识。

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