

<<会计英语>>

图书基本信息

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## &lt;&lt;会计英语&gt;&gt;

## 前言

根据读者的要求,为了适应不同层面相关专业人员的会计英语学习的需求,现在“‘十一五’国家级规划重点教材”《会计英语》的基础上进行重新编写了《会计英语》(双语简明版),教材分为九章,第一至第三章是对会计的性质以及会计信息产生过程的叙述;第四至第八章是关于资产、负债和所有者权益的确认、计量和报告;第九章是关于有关企业经营活动对现金流量表的影响,以及如何编制现金流量表。

为了满足读者需要,最后附录中有主要报表的中英文对照表。

本教材的特点在于简化了相关章节的内容,力求精简。

本书适应于各种类型院校的财务会计专业学生以及企业相关财务人员的学习。

本书每一章有自测题、练习题、问题,以使读者通过练习,掌握所学内容。

自测题答案在每一章的最后一页,练习题和问题的参考答案在书本的最后附录中。

叶建平、罗冬梅(上海金融学院)、贾纬璇、陈雪梅、乔轶、李佳佳和王悦参与了本书的部分编写工作。

另外,为了便于教师教学和读者自学的需要,本书备有中文翻译和教师教学用的课件。

若有需要,请查询上海财经大学出版社网站,并在网上免费下载。

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### 内容概要

《会计英语》力求在帮助读者掌握会计词汇的同时，通过阅读使读者能够较为全面地学习西方会计专业知识，满足对外交流与合作的需要。

《会计英语》的特点在于结合中国的会计准则，同时适当介绍国际会计准则、美国公认会计原则的相关会计实践与方法，力求使初学者能够在英语状态下，了解会计的基本理论、基本方法、基本技能等。

《会计英语》是为教学需要编写的，可作为普通高等院校的教学用书。

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5 Accounting for Cash, Trading Securities and Receivables

6 Inventories and Cost of Goods Sold

7 Long-Term Assets: Investments, Fixed Assets, Natural Resources and Intangible Assets

8 Current and Long-Term Liabilities

9 Owner's Equity

10 Statement of Cash Flows

## 章节摘录

Depreciation is the term used for the expiration or using up of a capital ( also known as longlived, fixed or plant ) asset ( for example, equipment and buildings ) . It is the allocation of the cost of a plant asset to expense over its useful life. The following points define depreciation: Depreciation is similar to the expiration or using up of a prepayment, except the amount of depreciation in each accounting period is based on subjective estimates, in other words, judgment in terms of estimating the asset's useful life and estimating its salvage or trade-in value. Depreciation is an estimate of the decline in usefulness, not necessarily a decline in value.

Depreciation is a method of cost allocation, not asset valuation. A capital asset whose market value is increasing would still be amortized ( except for those capital assets, such as land, that are not amortized ) . While the asset generates revenues, it gradually wears out. To match the expense of the asset to the revenues it is generating, the cost of the asset must be spread over its useful life as an expense. The amount of the asset used in a period is determined by allocating the net amortizable cost of the asset ( original cost less expected trade-in allowance ) over the expected useful life of the asset.

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