

<<会计英语>>

图书基本信息

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## 前言

随着全球经济一体化和会计国际化进程的加剧,我国会计改革也掀起了新一轮的高潮。2006年2月15日我国财政部正式发布了新会计准则。

新会计准则于2007年1月1日起在上市公司中率先实施,以后国有大中型企业也将全面执行新的会计准则。

为使本书更好地为广大读者服务,让读者更好地了解我国新会计准则,以及它与国际财务报告准则和美国公认会计原则的主要差别,本书进行了第三次修订。

还有一个促使我加快修订的一个重要原因,就是本书获得了“普通高等教育‘十一五’国家级规划教材”的荣誉称号。

为了更加切合新会计准则,符合高等院校教学和广大社会读者的需要,也不辱这一荣誉称号,促使我在第二版的基础上又一次进行了修订。

第一章进行了全新的修订。

本书的结构与原书相同,分为十课,第一至第四课是对会计的性质以及会计信息产生过程的叙述;第五至第九课是关于资产、负债和所有者权益的确认、计量和报告;第十课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。

本书每一课都有自测题、讨论题、练习题、思考题以及小案例,这样编排是为了读者通过练习,掌握所学内容。

自测题答案在每一课的最后一页,练习题和思考题的参考答案在书本的最后附录中。

周兰、郑静、陈晓晖和谢尔莹参与了本书的部分修订工作。

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### 内容概要

随着我国经济不断融入全球经济的发展之中，我国经济的国际交往、国际经营活动的不断向深度和广度扩展，阅读财务报表并了解各国的会计情况显得愈加重要。

在了解国外会计情况时，专业英语往往是一大障碍。

本书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。

本书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。

本书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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## 章节摘录

Ethics is essentially the study of right and wrong , and has been a prominent and sensitive issue in the accounting profession for years . Ethical codes serve as a foundation for developing ethical behaviour in professions . They also provide a framework for ethical practice . However , codes alone are not enough and can never serve as the final moral authority . An overemphasis on codes would eliminate criticism of the codes from a broader moral framework . What is needed is moral character and ethical reasoning ability . In recent years there has been widespread interest in accounting ethics , due partly to wide media coverage of events involving a host of misdeeds , such as insider trading , tax evasion , audit failure , and fraud . Reports of unethical behaviour are a threat to public confidence in the accounting profession .

Some Basic Ethical Standards

A full explanation of ethical standards in accounting is beyond the scope of this introductory course . However , it is not too early to introduce some basic ethical standards that are expected of professional accountants . Four key standards are below :

Integrity . Accountants have a responsibility to report favourable as well as unfavourable information and to refrain from taking actions which undermine an organization's legitimate and ethical objectives . Integrity implies that accountants should not take unfair advantage of information and should act in the interests not only of their clients but of other indirect users .

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