

<<会计英语>>

图书基本信息

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内容概要

企业经营者和职工文化素质的提高，直接影响着会计工作的社会地位和会计作用的发挥。

目前社会对会计人员的要求越来越高，会计人员必须既是一名高水准的会计师，又是一名出色的计算机操作员。

此外，会计人员还必须懂外语，熟悉国际会计、商务惯例，具有较广博的国际社会文化背景知识。

因此改革会计尤其是会计英语的教学方法，调整教育内容，开阔学生的知识面，提高学生的创新能力、职业判断能力和解决实际问题的能力，加快复合型会计人才的培养，已成为正规院校会计教育的当务之急；同时必须有计划、有步骤、有针对性地加强对在职会计人员的后续教育，不断更新知识，以适应日新月异的客观环境的需要。

本教材的体系完整，结构合理，剪系统性强；通俗易懂，深入浅出，适用面广；内容充实，习题丰富，难易适中；案例具体，解释详细，思路清晰。

此外，本教材还提供了非常丰富的案例分析讲解，并且根据不同的单元内容配备了大量的针对性实训练习。

除了适合高职院校会计专业的学生学习外，还适合有初步会计基础的社会人才进行自学，是自我提升的很好途径。

书籍目录

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章节摘录

A different cost flow is assumed for each of the three alternative methods of costing inventories - You should note that if the cost of units had remained stable,

all three methods would have yielded the same results. Since prices do change, however, the three methods will normally yield different amounts for (1) the ending inventory, (2) the cost of merchandise sold for the period, and (3) the gross profit (and net income) for the period.

8.4.1 Use of the First-in, First-out Method

When the FIFO method is used, the costs of the units sold are assumed to be in the order in which they were incurred. During a period of inflation or rising prices, the earlier unit costs are lower than the more recent unit costs. Much of the benefit of the larger amount of gross profit is lost, however, because the inventory must be replaced at ever higher prices.

In a period of deflation or declining prices, this effect is just the opposite. The FIFO method, compared to the other methods, yields the lowest amount of gross profit. A major criticism of the FIFO method is its tendency to pass through the effects of inflationary and deflationary trends to gross profit. An advantage of the FIFO method, however, is that the balance sheet will report the ending merchandise inventory at an amount that is about the same as its current replacement cost.

8.4.2 Use of the Last-in, First-out Method

When the LIFO method is used during a period of inflation or rising prices, the results are opposite those of the other two methods. When LIFO method yields a lower amount of inventory at the end of the period, a higher amount of cost of merchandise sold, and a lower amount of gross profit than the other two methods. The reason for these effects is that the cost of the most recently acquired units most nearly approximates the cost of their replacement - In a period of inflation, the more recent unit costs are higher than the earlier unit costs - Thus, it can be argued that the LIFO method more nearly matches current costs with current revenues. This latter point was one reason that some companies changed from the FIFO method to LIFO method.

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