

<<会计英语>>

图书基本信息

书名：<<会计英语>>

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内容概要

由葛军主编的《会计英语（第2版）》以现代会计理论的最新研究成果和国际会计准则为指导，以西方财务会计体系为基础，结合我国会计实践工作，将国内外财务会计教学内容相结合，综述了会计的含义、会计产生与发展、会计信息的使用、会计职业、管理会计与财务会计的差异、会计职业道德等基本知识；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、基本程序和基奉技能，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、会计准则的制定以及公认会计原则等基本知识做了简明扼要的介绍。

《会计英语（第2版）》内容包括会计介绍，会计基础知识(会计恒等式与账户、交易记录、基本会计报表、损益计量、会计循环、分类账与日记账等)，资产、负债、所有者权益的具体核算，财务报表的编制与分析等。

《会计英语（第2版）》不仅可以作为高等院校会计专业本科和其他经济管理类本科“专业英语”课程的教材，也可作为在职会计人员和经济管理人员的自学参考书。

书籍目录

Part One Fundamental Accounting

Chapter I An Introduction to Accounting

1.1 The Nature of Accounting

1.2 The History and Development of Accounting

1.3 Users of Accounting Information

1.4 Accounting Profession

1.5 Financial Accounting and Managerial Accounting

1.5.1 Managerial accounting

1.5.2 Financial accounting

1.5.3 Managerial accounting versus financial

accounting

1.6 Ethics and Accounting

1.6.1 Ethics in Business

1.6.2 Ethics in Your Future Career

Summary of Learning Objectives

Accounting Vocabulary

Notes to the Text

Reading Material

Assignment Material

Chapter 2 The Accounting Equation and the Account

2.1 Types of Business Organizations

2.2 The Accounting Equation

2.3 The Effects of Business Transactions on the Accounting

Equation ..

2.4 The Account

2.4.1 The TAccount

2.4.2 Management's Use of Accounts

2.4.3 The Ledger

2.4.4 Types of Commonly Used Accounts

2.4.5 Titles of Accounts

Summary of Learning Objectives

Accounting Vocabulary

Notes to the Text

Reading Material

Assignment Material

Chapter 3 Recording Business Transactions

3.1 Double-Entry Bookkeeping

3.2 Recording Business Transaction

3.2.1 Recording Transactions in Journals

3.2.2 Posting from the Journal to the Ledger

3.3 Illustrative Problem

3.4 The Trial Balance

Summary of Learning Objectives

Accounting Vocabulary

Notes to the Text

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Reading Material

Assignment Material

Chapter 4 Basic Financial Statements

4.1 Financial Statements

4.1.1 The Balance Sheet

4.1.2 The Income Statement

4.1.3 The Statement of Owner's Equity

4.1.4 The Statement of Changes in Financial Position

4.1.5 Relationship of the Financial Statements

4.2 The Balance Sheet

4.2.1 Classification of Assets and Liabilities

4.2.2 Formats of Balance Sheet

4.2.3 Current Ratio and Debt Ratio

4.3 The Income Statement

4.3.1 Formats of Income Statement

4.3.2 Gross Margin Percentage and Inventory Turnover

Summary of Learning Objectives

Accounting Vocabulary

Notes to the Text

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Chapter 5 The Measurement of Business Income

Chapter 6 Completing the Accounting Cycle()

Chapter 7 Completing the Accounting Cycle()

Chapter 8 Ledgers and Journals

Part Two Financial Accounting

Chapter 9 Cash and Internal Control

Chapter 10 Accounts Receivable and Notes Receivable

Chapter 11 Accounting for Inventory

Chapter 12 Non-current Assets and Intangible Assets

Chapter 13 Current Liabilities and Payroll Accounting

Chapter 14 Non-current Liabilities

Chapter 15 Shareholder's Equity

Part Three Analysis of Accounting Information

Chapter 16 Preparing and Using the Financial Statements

Chapter 17 Financial Statement Analysis

Appendix

Appendix : How to Read Original English Textbook of

Accounting

Appendix : Refence Versions for Reading Materials

Appendix : Answers to Assignment Material

Appendix : Recommended Websites of Accounting

Appendix : A List of Reference Book

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