

<<财务会计>>

图书基本信息

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内容概要

本书分为三个部分。

第一部分主要介绍会计的职能、意义和会计的三大报表：资产负债表、利润表和现金流量表。

第二部分将会计信息和其经济意义进行了联系，为会计初学者讲述了会计信息的目的。

第三部分逐个科目分析了会计中的主要项目。

本书一改簿记式会计教学的缺点，给会计教学增加了投资与价值评估的内容。

这样的教学对即将面对我国不断国际化、金融化、复杂化的经济和商业环境的学生是很有益处的。

本书适合用作本科、会计学专业硕士（MPAcc）和MBA项目初级会计课程的教材。

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作者简介

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他从斯坦福大学取得博士学位，曾经在芝加哥大学任教。

Antle教授是会计学与经济学交叉领域的专家，他的研究范围包括了审计师的动机和独立性，会计师事务所，管理层激励机制，绩效评估，资本市场和转移定价等。

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书籍目录

Part 1 : Fundamentals of Accounting 1. Introduction to Financial Accounting What Is Accounting? Frameworks for Understanding Accounting Information Financial Histories: The Financial Statements Why Study Accounting? Decision Making Accounting Is More Than Just Numbers Economic Concepts Financial Value Wealth Economic Income Importance of Financial Value, Wealth, and Economic Income in Accounting Accounting Conventions Nature of Accounting Conventions Factors Affecting Accounting Conventions Institutional Context Conclusion Key Terms 2. Balance Sheet Concepts: Assets, Liabilities, and Equities Basic Definitions, Theory, and Examples The Entity Concept Assets: Definition Assets: Examples Assets: Valuation Liabilities: Definition Liabilities: Examples Liabilities: Valuation Equities: Definition Equities: Examples Examples: Concluding Remarks Balance Sheet Construction: Using the Accounting Identity An Example: Websell T-Accounts, Debits, and Credits Analyses Using Balance Sheet Information Conclusion Key Terms 3. Income Statement Concepts: Income, Revenues, and Expenses Income (Loss) Revenues Expenses Gains and Losses Debits and Credits Conclusion Key Terms 4. Statement of Cash Flows: Operating, Investing, and Financing Activities Basic Definitions, Theory, and ExamplesPART 2 : Valuation Basics and Accounting MeasuresPART 3 : Topics in Financial ReportingFinal Thoughts

章节摘录

If the management of Union Plaza wants to borrow money from a bank to finance the purchase of new equipment, it improves its chances of getting the loan by providing information that shows that the loan and interest are likely to be repaid. This type of evidence can be obtained from accounting records and reports. A regulator of a public utility improves the chances of making a wise decision about the rates it allows the utility to charge its customers by looking at the utility's accounting reports. The regulator assesses whether past prices were sufficient to maintain quality service and adequate financial returns, or too generous given the services received by customers. A potential donor informs his decision about whether to donate to the Guggenheim Museum by examining the museum's accounting statements. These statements help in evaluating the resources available to the organization and whether donated resources are likely to be used for the intended purposes.

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