

<<会计学>>

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内容概要

《会计学》是为那些没有会计知识背景的读者学习会计学而编著的，全书概括论述了财务会计和管理会计中的一些基础知识和基本理论问题，前10章主要阐述的是关于财务会计方面的论题；后5章主要阐述的是关于管理会计方面的内容。

全书的重点在于强调经理人、投资者或其他的公司股东应该如何使用公司财务报告，以便做出正确有效的经营决策。

书中各章均安排了一些大公司的案例和“企业战略”模块，以作为论述的基础与起点，以便读者融会贯通，运用最新的会计理论来更好地指导丰富多彩的商务实践。

《会计学》可供金融、市场营销等非会计学专业本科生和MBA学生用做会计学教材。同时适合于那些从事贸易、金融、营销等领域的人士学习会计学使用。

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书籍目录

CHAPTER 1 The Role of Accounting in Business 3
 The Nature of Business 4
 Types of Businesses 4
 Forms of Business 5
 Business Strategies 6
 Value Chain of a Business 8
 Business Stakeholders 9
 Business Activities 10
 Financing Activities 11
 Investing Activities 12
 Operating Activities 12
 What Is Accounting and Its Role in Business 13
 Financial Statements 14
 Income Statement 15
 Retained Earnings Statement 16
 Balance Sheet 17
 Statement of Cash Flows 18
 Interrelationships among Financial Statements 20
 Accounting Concepts 21
 Business Entity Concept 21
 Cost Concept 21
 Going Concern Concept 22
 Matching Concept 22
 Objectivity Concept 22
 Unit of Measure Concept 23
 Adequate Disclosure Concept 23
 Accounting Period Concept 23
 Horizontal Analysis 24
 CHAPTER 2 The Cash Basis of Accounting 35
 Elements of an Accounting System 36
 Rules 36
 Framework 36
 Controls 37
 Cash and Accrual Bases of Accounting 37
 Using the Cash Basis of Accounting 38
 Using the Accrual Basis of Accounting 39
 Summary of Differences between the Cash and Accrual Bases of Accounting 39
 Using the Cash Basis for a Corporation's First Period of Operations 39
 Financial Statements for a Corporation's First Period of Operations 44
 Income Statement 46
 Retained Earnings Statement 46
 Balance Sheet 46
 Statement of Cash Flows 46
 Using the Cash Basis for the Second Period of Operations 47
 Advantages and Disadvantages of the Cash Basis 49
 Vertical Analysis 50
 CHAPTER 3 The Accrual Basis of Accounting 59
 The Accrual Basis of Accounting and the Matching Concept 60
 Using the Accrual Basis of Accounting for Family Health Care's November Transactions 62
 The Adjustment Process 66
 Deferrals and Accruals 67
 Adjustments for Family Health Care 68
 Financial Statements 73
 Interpreting Accrual and Cash Basis Income 77
 The Accounting Cycle 78
 Common-Size Financial Statements 79
 CHAPTER 4 Accounting for Merchandise Operations 87
 Merchandise Operations 88
 Financial Statements for a Merchandising Business 89
 Multiple-Step Income Statement 90
 Single-Step Income Statement 93
 Retained Earnings Statement 94
 Balance Sheet 94
 Statement of Cash Flows 94
 Sales Transactions 96
 Cash Sales 96
 Sales on Account 97
 Sales Discounts 97
 Sales Returns and Allowances 99
 Purchase Transactions 100
 Purchase Discounts 100
 Purchase Returns and Allowances 101
 Transportation Costs and Sales Taxes 101
 Transportation Costs 101
 Sales Taxes 102
 Dual Nature of Merchandise Transactions 103
 Merchandise Shrinkage 105
 Gross Profit and Operating Profit Analysis 106
 CHAPTER 5 Internal Control and Cash 113
 Internal Control 114
 Objectives of Internal Control 114
 Elements of Internal Control 115
 Prevention and Detection of Employee Fraud 120
 Preventive Controls 120
 Detective Controls 121
 Risk Factors Relating to Employee Fraud 123
 Examples of Employee Fraud 124
 Cash Controls over Receipts and Payments 126
 Control of Cash Receipts 126
 Control of Cash Payments 128
 Bank Accounts 129
 Use of Bank Accounts 129
 Bank Statement 130
 Bank Accounts as a Control over Cash 130
 Bank Reconciliation 132
 Special-Purpose Cash Funds 135
 Financial Statement Reporting of Cash 135
 Cash Ratios 136
 Ratio of Cash Flow to Net Income 136
 Ratio of Cash to Monthly Cash Expenses 137
 CHAPTER 6 Receivables and Inventories 147
 Classification of Receivables 148
 Accounts Receivable 148
 Notes Receivable 148
 Other Receivables 149
 Uncollectible Receivables 149
 Estimating Uncollectible Receivables 150
 Sales Method 150

 CHAPTER 7 Fixed Assets and Intangible
 CHAPTER 8 Liabilities and Stockholders Equity
 CHAPTER 9 Financial Statement Analysis
 CHAPTER 10 Accounting Systems for Manufacturing Businesses
 CHAPTER 11 Cost Behavior and Cost-Volume-Profit Analysis
 CHAPTER 12 Differential Analysis and Product Pricing
 CHAPTER 13 Budgeting and Standard Cost Systems
 CHAPTER 14 Performance Evaluation for Decentralized Operations
 CHAPTER 15 Capital Investment Analysis

章节摘录

版权页：插图：You are familiar with many large companies, such as General Motors, Barnes & Noble, and AT&T. You are also familiar with many local businesses, such as gas stations, grocery stores, and restaurants. You may work for one of these businesses. What do they have in common that identifies them as businesses? In general, a business is an organization in which basic resources (inputs), such as materials and labor, are assembled and processed to provide goods or services (outputs) to customers. Businesses come in all sizes, from a local coffee house to General Motors, which sells several billion dollars' worth of cars and trucks each year. The customers of a business are individuals or other businesses that purchase goods or services in exchange for money or other items of value. In contrast, a church is not a business because those who receive its services are not obligated to pay for them. The objective of most businesses is to maximize profits. Profit is the difference between the amounts received from customers for goods or services provided and the amounts paid for the inputs used to provide the goods or services. Some businesses operate with an objective other than to maximize profits. The objective of such not-for-profit businesses is to provide some benefit to society, such as medical research or conservation of natural resources. In other cases, governmental units such as cities operate water works or sewage treatment plants on a not-for-profit basis. Our focus in this text will be on businesses operated to earn a profit. However, many of the concepts and principles also apply to not-for-profit businesses.

编辑推荐

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