

<<会计英语教程>>

图书基本信息

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## 前言

随着经济全球化和会计准则的国际协调，急需培养国际化的会计专业人才。相关课程的合理设置和实用的教材引导是人才培养的重要基础。

但目前国外引进的原版教材篇幅较长，在价格及内容设计等方面并不完全适合国内学生的学习需要。基于此，我们结合多年的会计双语教学实践，考虑学生的学习特点和教学需要，编写了本教材。

本教材以美国会计准则为主要依据，兼顾国际会计准则和其他国家的会计准则，用英语对会计的基本理论、会计循环及会计要素的确认、计量和报告等问题进行了阐述。

全书分为10章，分别是会计导论、财务会计概念框架、会计循环、短期资产（现金、应收账款、存货）、长期资产（固定资产、无形资产和自然资源）、流动负债、长期负债、所有者权益、财务报表和财务报表分析。

每章均配有学习目标、词汇表、课外阅读资料和习题，符合国际化会计人才的培养需求。

本书的编写吸收了国外出版的原版教材及以往会计英语教材的精华，具有以下特点：（1）结合目前教学课时较少的状况，尽量使用简洁易懂的英文诠释会计知识，内容深入浅出，使教材内容更适合国内学生的学习需要，适合课堂教学和学生自学。

（2）英文文本大多取材于国际优秀的财会教材和相关国际组织的网站，其语言严谨、规范。

（3）每章后给出重要词汇和专业术语翻译对照表，有助于学生的学习和阅读，相关的阅读材料也有助于学生扩展专业知识和国际视野。

本书既可作为本科和高等职业教育财经类会计双语教学的教材，也可作为广大会计从业人员掌握会计英文表达、读懂财务报告的学习材料，有助于提高使用者的会计工作水平及适应能力。

本书是北京市优秀教学团队“会计学专业系列课程教学团队”（团队带头人刘永祥）和北京市特色专业建设点“北方工业大学会计学专业”的建设成果之一。

教材的出版得到了北京市优秀教学团队建设和北京市特色专业建设专项经费的支持。

电子工业出版社高等教育分社的谭海平社长和章海涛编辑为本书出版提供了积极的帮助，在此一并致以谢意。

本书是作者在多年本科教学讲稿的基础上，经过修改、完善而成的。

在写作过程中，作者参阅了国内外大量的专著、教材和网络资源，在此谨向所有参考文献的作者表示诚挚的感谢。

需要说明的是，本书的所有例题及习题中涉及的企业、单位和个人名称完全是虚构的，如有雷同纯属巧合。

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### 内容概要

本书以最新的美国会计准则为主，兼顾国际会计准则和其他国家准则，适应目前经济全球化和会计准则的国际协调及培养国际化人才的需要，用英语对会计的基本理论、会计循环及会计要素的确认、计量和报告进行了阐述。

全书共分为10章，教学内容编排合理，克服了目前国外引进的原版教材篇幅太长、价格太高、版式设计等不适合国内学生学习的缺点。

为方便学生的学习，每一章都附有学习目标、词汇表、各种思考题和练习题，注重培养学生的务实能力，提高其学习的积极性和主动性。

同时每章后附有课外阅读资料，以扩大学生的知识面，提高其学习兴趣。

本书既可作为本科和高等职业教育财经类会计双语教学的教材，也可以作为广大会计从业人员掌握会计英文表达、读懂财务报告的学习材料，有助于提高使用者的会计工作水平及适应能力。

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The Committee believes that the Exposure Draft is a significant improvement over the Preliminary Views document. We appreciate that many of the issues raised in our comment letter to that document have been addressed. We continue to have some issues with the definitions within the document, whether explicit or implicit that we believe should be addressed if the final document is to be useful to constituents within the context of the GAAP hierarchy as well as to standards setters. For example, interchangeable use of the terms "capital providers" and "claimants" may not contribute to clarity in the final document. We also believe that the Exposure Draft does not adequately explain the distinction between fundamental characteristics and the pervasive constraints. We suggest that the Boards consider incorporating the pervasive constraints into the definitions of the fundamental characteristics instead of perpetuating the third category of characteristics. Our specific responses to the questions posed in the Exposure Draft follow. Chapter I describes the objective of financial reporting, the primary user group to which financial reporting is directed, the types of decisions made by that group, and the financial information useful to that group in making those decisions. 1. The Boards decided that an entity's financial reporting should be prepared from the perspective of the entity (entity perspective) rather than the perspective of its owners or a particular class of owners (proprietary perspective). (See paragraphs OB5-OB8 and paragraphs BC1.11-BC1.16.) Do you agree with the Boards conclusion and the basis for it?

If not, why?

As addressed in our comment letter on the Entity, we generally agree. However, there may be instances when the proprietary perspective is useful, for example, in reporting earnings attributable to shareholders of the parent and earnings per share. 2. The Boards decided to identify present and potential capital providers as the primary user group for general purpose financial reporting. (See paragraphs OB5-OB8 and paragraphs BC1.19-BC1.22.) Do you agree with the Boards conclusion and the basis for it?

If not, why?

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