

<<高级会计学>>

图书基本信息

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内容概要

《高级会计学》一书自1985年第1版出版以来，受到了美国会计学界的广泛好评，并为多个国家的高校选用，被认为是高级会计学教材的经典权威之作。

《高级会计学(第10版)》主要讨论了财务报告中关于合并财务报表、商誉、其他无形资产以及衍生金融工具的处理问题，同时涵盖了外币交易及折算、合伙企业报告、重组和清算、政府会计及报告、非营利组织的会计处理以及遗产和信托相关的内容。

第?。

版的修订反映了实务界新的发展以及会计法律法规的变化。

本书所有的章节均从热点商业杂志中遴选了相关知名公司、机构和事件的真实案例，作为理论阐述的有力补充。

本书适合作为高等院校财会专业本科生，研究生的教材，也适合MBA，MPAcc及相关从业人员参考使用。

本书配套的中文翻译版也已由中国人民大学出版社出版。

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作者简介

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版权页：插图：Just four years earlier, in 2003, exports were \$1,020 trillion and imports were \$1,517 trillion. The effect of international branch and subsidiary operations on U.S. companies' operating results is sizeable. Almost 70% of the Coca-Cola Company's operating revenues and 80% of its operating income came from operations outside of the United States in 2007. Also in 2007, 27% of Apple's net sales came from Europe and Japan, and 18% of Starbucks' revenues and 24% of Wal Mart's were earned outside the United States. During 2004, nearly 63% of Nike's revenues came from non-U.S. sources. We discuss here foreign currency concepts and foreign currency transaction accounting. Chapter 13 discusses foreign currency financial statement translation. Currencies provide a standard of value, a medium of exchange, and a unit of measure for economic transactions. Currencies of different countries perform the first two functions with varying degrees of efficiency, but essentially all currencies provide a unit of measure for the economic activities and resources of their respective countries. For transactions to be included in financial records, they must be measured in a currency. Typically, the currency that a transaction is recorded in and the currency needed to settle the transaction are the same. For example, a Chicago pizza shop buys all its produce and other inputs and pays all of its employees and other bills using U.S. dollars. The pizza shop collects dollars from its customers. If a receivable or payable arises, it will require receiving or spending dollars for settlement. A receivable or payable is denominated in a currency when it must be paid in that currency. A receivable or payable is measured in a currency when it is recorded in the financial records in that currency. In this example, the pizza shop's receivables and payables are denominated and measured in the same currency, the U.S. dollar.

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