

<<会计学精选教材·英文影印版>>

图书基本信息

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内容概要

《会计学精选教材·英文影印版：财务会计：概念与应用（第10版）》在一个统一的框架下，阐释了财务会计的相关概念及应用。

全书围绕商业活动组织内容，强调商业行为的现实性，兼顾了对财务会计程序的介绍和对决策的强调，注重使不同层次的学生理解会计在商业中的作用。

读者不仅能学习到如何进行会计核算，还可以理解如何利用会计信息进行有效的商业决策。

作者简介

作者：(美国)W.Steve Albrecht (美国)Earl K. Stice (美国)James D.SticeW.Steve Albrecht，杨百翰大学（Brigham Young University）马里奥特管理学院（Marriott School of Management）副院长、安达信讲座教授，同时任教于斯坦福大学（Stanford University）和伊利诺伊大学（University of Illinois）。曾任美国会计协会（American Accounting Association，AAA）主席、注册舞弊审核师协会（Association of Certified Fraud Examiners，ACFE）主席等职，受财务会计基金会（Financial Accounting Foundation）之托，监督财务会计准则委员会（Financial Accounting Standards Board，FASB）和政府会计准则委员会（Governmental Accounting Standards Board，GASB）的工作。

Albrecht教授对商业舞弊进行了广泛研究，发表了一百多篇论文、二十多部著作。

过去10年内，他5次入选AccountingToday杂志评选的“美国100位最有影响的会计学者”。

Earl K.Slice，杨百翰大学会计与信息系统学院普华水道会计学讲座教授，曾在莱斯大学（Rice University）、亚利桑那大学（University of Arizona）、康奈尔大学（Cornell University）和香港科技大学（Hong Kong University of Science and Technology）等学校任教，并多次荣获教学奖项，日前还任职于小欧国际工商学院的EMBA项目。

Stice教授在Journal of Financial and Quantitative Analysis，Accounting Review Review of Accounting Studies及Issues in Accounting Education等学术杂志上发表了大量论文。

James D.Slice.杨百翰大学马里奥特管理学院杰出教学教授、MBA项目主任，多次获得教学奖项并于1999年获该校教学最高奖项——梅泽优秀教学奖（Maeser Excellence in Teaching Award）。

他存Journal of Accounting Research，Accounting Review，Decision Sciences, Issues in Accounting Education，CPA Journal及其他学术和专业杂志上发表了大量论文，还与IBM、美洲银行等机构进行过合作研究。

Monte R.Swain，杨百翰大学会计与信息系统学院副院长、德勤会计学讲座教授，获密歇根州立大学（Michigan State University）管理会计和信息系统博士，1994、1995和1997年三次获得杨百翰大学“管理技巧优秀教学奖”（Teaching Excellence Award for Management Skills），1999年获马里奥特管理学院杰出教师奖（Marriott School of Management Outstanding Teacher）。

书籍目录

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章节摘录

PE 3-21 Using a Trial Balance to Prepare a Balance Sheet LO4 Using the trial balance given in PE 3-20, prepare a balance sheet. Note: The ending retained earnings balance is equal to the beginning balance (which is assumed to be \$0) plus the amount of net income less the amount of dividends.

PE 3-22 Preparing a Statement of Cash Flows LO4 Refer to the transactions described in PE 3-1 through PE 3-5 as well as to the eight transactions in PE 3-16. Using all of these transactions, prepare a statement of cash flows. Note: For the building purchase described in PE 3-5, the portion of the purchase financed with the mortgage (\$80,000) is considered to be a noncash transaction; accordingly, the only portion of the transaction that impacts the statement of cash flows is the \$50,000 cash downpayment.

EXERCISE E 3-23 Basic Accounting Equation LO2 The fundamental accounting equation can be applied to your personal finances. For each of the following transactions, show how the accounting equation would be kept in balance. Example: Paid for semester's tuition (decrease assets: cash account; decrease owners' equity: expense account increases).

1. Took out a school loan for college.
2. Paid this month's rent.
3. Sold your old computer for cash at what it cost to buy it.
4. Received week's paycheck from part-time job.
5. Received interest on savings account.
6. Paid monthly payment on car loan (part of the payment is principal; the remainder is interest).

E 3-24 Accounting Elements: Increase / Decrease, Debit / Credit Relationships LO2 The text describes the following accounting elements: assets, liabilities, owners' equity, capital stock, retained earnings, revenues, expenses, and dividends. Which of these elements are increased by a debit entry, and which are increased by a credit entry? Give a transaction for each item that would result in a net increase in its balance.

E 3-25 Expanded Accounting Equation LO2 Payless Department Store had the following transactions during the year:

1. Purchased inventory on account.
2. Sold merchandise for cash, assuming a profit on the sale.
3. Borrowed money from a bank.
4. Purchased land, making cash down payment and issuing a note for the balance.
5. Issued stock for cash.
6. Paid salaries for the year.
7. Paid a vendor for inventory purchased on account.
8. Sold a building for cash and notes receivable at no gain or loss.
9. Paid cash dividends to stockholders.
10. Paid Utilities.

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