

<<金融专业英语>>

图书基本信息

书名：<<金融专业英语>>

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## 前言

一本小小的金融专业英语读本自从2001年出版以来已经反复重印十多次，确实是大大出乎我的意料。

最近我再次通读了全书，想知道是什么原因使它这么受读者的欢迎。

在阅读的过程中，我发现有些内容似乎有些陈旧，需要更新，有些语句的表述似乎需要进一步斟酌。思考再三，笔者决定利用再版之际对全书重新审订，以不辜负广大读者的厚爱。

随着我国经济实力的增强和国际地位的提高，我国的金融机构，尤其是大型国有商业银行在全球金融界的影响力逐渐变大，世界排名也大大提升。

因此，在这次修订中，特意增加了中国的银行以及非银行金融机构的内容和保险常识的介绍，同时结合席卷全球的金融风暴的起因，增加了关于美国次贷危机的内容。

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### 内容概要

该书选材于20世纪90年代末最新的金融专业原版著作，内容紧扣金融专业英语证书考试大纲。按内容可分为两大部分：银行业务基础知识和国际金融基础知识。

为了方便读者，全书分10个单元，每个单元又由3个部分组成，每个部分包含阅读文章、详细的词汇注解、练习、参考译文和练习答案等，并在最后列出全部词汇索引表。

在专业术语的注释中，除了一般的金融专业知识的说明和解释外，还附加了许多示例，非常有利于读者学习和查阅。

适合作为在校学生的阅读教材，以及在职人员的自学课本。

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The statement of owner's equity presents a summary of the changes that occurred in the owner's equity of the entity during a specific time period , such as a month or a year.

Increases in owner's equity arise from investments by the owner and from net income earned during the period.

Decreases result from withdrawals by the owner and from a net loss for the period.

Net income or net loss comes directly from the income statement.

Investments and withdrawals by the owner are capital transactions between the business and its owner , so they do not affect the income statement.

The statement of cash flows just shows the cash inflows and outflows of a company during a period of time.

Cash inflows are referred to as the receipts in cash and cash outflows just tell the payments in cash made by the company.

It is really meaningful to investors and creditors of the company , because they may want to know how much actual cash the company's operations generate during a period and how that cash is used.

Items of cash flows are classified according to three main activities : operating activities , investing activities and financing activities.

Operating activities are referred to as the part of the day-to-day business of a company.

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