

<<会计学原理>>

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内容概要

The goal of the International Accounting Standards Board (IASB) is to have one set of high-quality accounting standards which are uniformly used by business firms all over the world. The dream seems not so far from being fulfilled because about 120 countries have already adopted or converged to international financial reporting standards (IFRS) throughout the world. Thanks to the rapid adoption of or convergence toward the IFRSs, more and more accounting courses are offered across the countries to teach or accommodate the IFRSs. It is timely to have an introductory accounting book in English reflecting the most updated conceptual base and principal guidance of the IFRSs with key terminologies in Chinese.

作者简介

Xiaohui Qu is a Minjiang Distinguished Professor of Accounting at Xiamen University (China) . She holds a Ph.D. in accounting from Xiamen University. Her research papers have been accepted by The AAA Annual Meeting , IAAER World Congress of Accounting Educators and Researchers. The Illinois International Accounting Symposium , Korean Accounting Association Annual International Conference. The Asian-Pacific Conference on International Accounting Issues. etc. Most of recent papers by Professor Qu are measuring accounting standards convergence , examining converged standards ' implementation , and compulsory institutional change and earnings conservatism. Professor Qu is also an author of many well- known accounting books in China including Advanced Financial Accounting , Contemporary Financial Accounting in China , and Research on Accounting Standards. She has served on numerous academic journals , such as being editorial advisor for Accounting Education: An international journal (IAAER official journal) , editorial board member for China Accounting and Finance Review , and founder and chief editor for Contemporary Accounting Review. She also served on Chinese Accounting Professors Association as a president. She has served as advisor for Chinese Accounting Standards Committee. She has been the recipient of numerous outstanding papers or research awards from various accounting academic and government organizations such as Accounting Society of China. Fulbright Research Scholar Award of the states and award from the State Council of China. Soon Suk Yoon is Samil (Price Waterhouse Coopers) distinguished Professor of Accounting at Chonnam National University (Korea) . He holds a Ph.D. in accounting from the University of Wisconsin Madison. Articles by Professor Yoon have appeared in the Journal of Business , Finance & Accounting , International Journal of Accounting , the Korean Accounting Review , the Korean Management Review , Asian-Pacific Journal of Accounting , and other international and Korean academic journals. Most of the articles published by Professor Yoon are empirical ones examining earnings management practices and value-relevance of financial reporting in the stock markets. Some of his research papers also examined the relationship between corporate governance and financial reporting. Professor Yoon is also an author of many well-known accounting books in Korea including IFRS Intermediate Financial Accounting. He has served on numerous committees of the Korean Accounting Association , most notably as a president. He also has served as a board member at the Korean Accounting Standards Board for four years , He has been the recipients of numerous outstanding paper or research awards from various accounting academic organizations and from the university he is affiliated with. Hyo Jin Kim is an Assistant Professor of Accounting at Jeonju University (Korea) . She holds a Ph.D. in accounting from Chonnam National University. She won a Canadian Government supported Post-Doctoral Research Fellow and spent one year at York University in Toronto , doing research and teaching some accounting courses. Articles by Professor Kim have appeared in the Journal of International Finance and Economics , Academy of Accounting and Financial Studies Journal , the Korean Accounting Review , the Korean Management Review , and other international and Korean academic journals. Most of the articles published by Professor Kim are empirical studies examining earnings management practices and value-relevance of financial reporting in the stock markets. Some of her research papers also empirically examined the relationship between corporate governance and financial reporting. She won a best dissertation award from the Korean Accounting Association in June 2008 and a best paper award from the Korean Accounting Information Association in November , 2008.

书籍目录

Chapter1 INTRODUCTION TO FINANCIAL ACCOUNTING
1.1 SCOPE AND PURPOSE OF FINANCIAL ACCOUNTING
1.2 OTHER BRANCHES OF ACCOUNTING
1.3 ACCOUNTING CAREER OPPORTUNITIES
1.4 TYPES OF BUSINESS ENTITY
1.5 BUSINESS ACTIVITIES
1.6 UNDERLYING CONCEPTS OF FINANCIAL ACCOUNTING
1.7 THE ACCOUNTING EQUATION
QUESTIONS
EXERCISES

Chapter2 FINANCIAL STATEMENTS
2.1 INTRODUCTION
2.2 CASH BASIS VERSUS ACCRUAL BASIS OF ACCOUNTING
2.3 INCOME STATEMENT
2.4 STATEMENT OF FINANCIAL POSITION
2.5 CLASSIFIED FINANCIAL STATEMENTS
QUESTIONS
EXERCISES

Chapter3 RECORDING TRANSACTIONS
3.1 INTRODUCTION
3.2 ACCOUNTING CYCLE
3.3 THE ACCOUNT
3.4 TWO ACCOUNTING BOOKS: JOURNAL AND LEDGER
3.5 CHART OF ACCOUNTS
3.6 RECORDING TRANSACTIONS
3.7 TRIAL BALANCE
QUESTIONS
EXERCISES

Chapter4 ADJUSTING AND CLOSING ENTRIES
4.1 INTRODUCTION
4.2 PREPAID EXPENSES
4.3 UNEARNED REVENUES
4.4 TWO WAYS OF RECORDING DEFERRALS
4.5 ACCRUED EXPENSES
4.6 ACCRUED REVENUES
4.7 DEPRECIATION
4.8 CLOSING ENTRIES
4.9 POST-CLOSING TRIAL BALANCE
QUESTIONS
EXERCISES

Chapter5 PREPARATION OF FINANCIAL STATEMENTS
5.1 INTRODUCTION
5.2 WORKSHEET FOR A SERVICE FIRM
5.3 PREPARATION OF FINANCIAL STATEMENTS
5.4 AFTER THE FINANCIAL STATEMENTS ARE PREPARED

<<会计学原理>>

QUESTIONS

EXERCISES

Chapter6 ACCOUNTING FOR MERCHANDISING FIRMS

6.1 INTRODUCTION

6.2 INVENTORY RECORDING SYSTEM

6.3 ACCOUNTING FOR THE PURCHASES OF MERCHANDISE

6.4 ACCOUNTING FOR THE SALE OF MERCHANDISE

6.5 ADJUSTING AND CLOSING ENTRIES FOR MERCHANDISING FIRMS

6.6 WORKSHEET FOR MERCHANDISING FIRMS

6.7 FINANCIAL STATEMENTS FOR MERCHANDISING FIRMS

QUESTIONS

EXERCISES

Chapter7 INTERNAL CONTROL AND CASH

7.1 INTRODUCTION

7.2 FRAUD

7.3 INTERNAL CONTROL

7.4 CASH CONTROLS

7.5 BANK RECONCILIATION

7.6 REPORTING CASH

QUESTIONS

EXERCISES

Chapter8 INVENTORIES

8.1 INTRODUCTION

8.2 DETERMINING THE OWNERSHIP OF GOODS

8.3 COST-BASED INVENTORY VALUATION METHODS

8.4 OTHER INVENTORY VALUATION METHODS

QUESTIONS

EXERCISES

Chapter9 RECEIVABLES AND PAYABLES

9.1 INTRODUCTION

9.2 TYPES OF RECEIVABLES AND PAYABLES

9.3 RECOGNIZING AND VALUING ACCOUNTS RECEIVABLE

9.4 METHODS OF ESTIMATING UNCOLLECTIBLE ACCOUNTS

9.5 WRITE-OFF A CUSTOMER'S ACCOUNT

9.6 SUBSEQUENT RECOVERY OF WRITTEN-OFF RECEIVABLES

9.7 PROMISSORY NOTES

9.8 DISCOUNTING A NOTE RECEIVABLE

9.9 NOTES PAYABLE

QUESTIONS

EXERCISES

Chapter10 PLANT ASSETS AND INTANGIBLE ASSETS

10.1 PLANT ASSETS

10.2 DETERMINING THE COST OF PLANT ASSETS

10.3 EXPENDITURES DURING USEFUL LIFE

10.4 DEPRECIATION

10.5 MEASUREMENT AFTER RECOGNITION

10.6 DISPOSAL OF PLANT ASSETS

<<会计学原理>>

10.7 IMPAIRMENTS

10.8 INTANGIBLE ASSETS

10.9 ACCOUNTING FOR INTANGIBLE ASSETS

QUESTIONS

EXERCISES

Chapter11 LIABILITIES

11.1 INTRODUCTION

11.2 CURRENT LIABILITIES

11.3 NON-CURRENT LIABILITIES

11.4 BONDS PAYABLE

11.5 PROVISION AND WARRANTY LIABILITIES

QUESTIONS

EXERCISES

Chapter12 SHAREHOLDERS' EQUITY

12.1 INTRODUCTION

12.2 TERMINOLOGY

12.3 TYPES OF SHARES

12.4 SHAREHOLDERS' EQUITY

12.5 ISSUANCE OF SHARES

12.6 TREASURY SHARES

12.7 DIVIDENDS

12.8 SHARE SPLIT

12.9 RETAINED EARNINGS

QUESTIONS

EXERCISES

Chapter13 INVESTMENTS

13.1 INTRODUCTION

13.2 ACCOUNTING FOR INVESTMENTS IN DEBT SECURITIES

13.3 ACCOUNTING FOR INVESTMENTS IN EQUITY SECURITIES

13.4 VALUING AND REPORTING INVESTMENTS

13.5 PRESENTATION OF INVESTMENTS IN THE FINANCIAL

STATEMENTS

QUESTIONS

EXERCISES

Chapter14 STATEMENT OF CASH FLOWS

14.1 THE PURPOSE OF THE STATEMENT OF CASH FLOWS

14.2 CASH FLOWS BY ACTIVITIES

14.3 TYPES OF CASH INFLOWS AND OUTFLOWS

14.4 PREPARATION OF THE STATEMENT OF CASH FLOWS

14.5 THE INDIRECT METHOD

14.6 THE DIRECT METHOD

QUESTIONS

EXERCISES

Terminology

<<会计学原理>>

章节摘录

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