

<<会计英语>>

图书基本信息

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## <<会计英语>>

### 内容概要

《会计英语》重点结合我国会计实践工作，并融合了国内外财务会计教学内容，综述了会计的含义、作用、会计职业、会计准则的制定及公认会计原则等基本知识；从会计专业的角度，全面系统地阐述了会计核算的基本经济业务、基本方法、基本程序和基本技能，概括介绍了会计分析的方法及运用，并对会计的最新发展动态做了简明扼要的介绍。

主要用英语讲解财务会计操作实务，重点包括资产负债表、利润表、现金流量表、复式记账法、流动资产核算方法、长期资产核算方法、负债与股东权益核算方法以及会计报表分析等内容。

本教材的特点是简洁、实用、贴切、丰富，适合国际会计惯例。

本书共分九个单元，每个单元包括标题、正文、专业术语英汉对照及练习题四个部分。

本书介绍了大量国际会计事项所涉及的会计处理方法，尤其强调对各交易事项对财务报表的影响分析，强调对学生国际会计报表编制与分析能力的培养。

本书主要适用于高职高专商务英语、会计电算化、财务会计、审计等专业以及相关专业的教学使用，也可供成人教育和自学使用。

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《会计英语》从会计专业的角度，全面系统地阐述了会计核算的基本经济业务、基本方法、基本程序和基本技能，概括介绍了会计分析的方法及运用，并对会计的最新发展动态做了简明扼要的介绍。

《会计英语》主要内容包括西方会计实务中运用的会计学原理、财务会计，以及较简单的成本会计和银行会计知识。

全书共分九个单元。

第一单元为会计总论和会计学原理；第二、第三单元介绍账簿及会计循环；第四单元为从原始凭证开始到会计报表为止的完整的会计程序；第五、六、七、八单元为财务会计中的资产负债表项目；第九单元为简单的成本会计和银行会计理论知识。

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