

<<现代国际商务英语>>

图书基本信息

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内容概要

全书共分为四部分。

第一部分是商务理论，包括商务经营方式、国际贸易、WTO和外汇；第二部分是商务实务，包括国际贸易术语、提单、海上保险、货款支付、检验、索赔、不可抗力和仲裁；第三部分是商务书信，包括建立业务关系、询盘、发盘、还盘和接受；第四部分是商务会计，包括会计惯例、会计基础、会计账薄的分类、资产负债表、应收账款、固定资产、无形资产、成本会计等。

本书借鉴了国内外学者的研究成果，在结构上既有基本知识的阐述，又有重点难点的讲解；既有理论知识的框架体系，又注意理论联系实际。

本书可作为普通高等学校商务英语、国际贸易、国际经济、国际金融、工商管理等专业本科阶段的主干教材，也可以作为跨国公司、银行、保险公司等金融机构的培训教材。

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A business enterprise may be organized as a single proprietorship , a partnership , or a corporation. We will look at the single proprietorship in this unit and the other two forms of organization will be discussed in the next two units. A business owned by one person is called a single proprietorship. Often the owner also acts as the manager. This form of business organization is common for small retail stores and service enterprise , for farms , and for professional practice in law , medicine , and public accounting. In fact , the single proprietorship is the most common form of business organization in western economy. Most of these businesses , however , tend to be relatively small.

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