

<<会计英语>>

图书基本信息

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前言

随着全球经济一体化和会计国际化进程的加剧,我国会计改革也掀起了新一轮的高潮。2006年2月15日我国财政部正式发布了新会计准则。

新会计准则于2007年1月1日起在上市公司中率先实施,以后国有大中型企业也将全面执行新的会计准则。

为使本书更好地为广大读者服务,让读者更好地了解我国新会计准则,以及它与国际财务报告准则和美国公认会计原则的主要差别,本书进行了第三次修订。

还有一个促使我加快修订的一个重要原因,就是本书获得了“普通高等教育‘十一五’国家级规划教材”的荣誉称号。

为了更加切合新会计准则,符合高等院校教学和广大社会读者的需要,也不辱这一荣誉称号,促使我在第二版的基础上又一次进行了修订。

第一章进行了全新的修订。

本书的结构与原书相同,分为十课,第一至第四课是对会计的性质以及会计信息产生过程的叙述;第五至第九课是关于资产、负债和所有者权益的确认、计量和报告;第十课是关于有关企业经营活动对现金流量表的影响,以及如何编制现金流量表。

为了满足读者需要,最后附录中有主要报表的中英文对照表。

本书每一课都有自测题、讨论题、练习题、思考题以及小案例,这样编排是为了读者通过练习,掌握所学内容。

自测题答案在每一课的最后一页,练习题和思考题的参考答案在书本的最后附录中。

周兰、郑静、陈晓晖和谢尔莹参与了本书的部分修订工作。

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内容概要

随着我国经济不断融入全球经济的发展之中，我国经济的国际交往、国际经营活动的不断向深度和广度扩展，阅读财务报表并了解各国的会计情况显得愈加重要。

在了解国外会计情况时，专业英语往往是一大障碍。

本书力求在帮助读者掌握会计词汇的同时，通过阅读使读者能够较为全面地学习西方会计专业知识，满足对外交流与合作的需要。

本书的特点在于结合中国的会计准则，同时适当介绍国际会计准则、美国公认会计原则的相关会计实践与方法，力求使初学者能够在英语状态下，了解会计的基本理论、基本方法、基本技能等。

本书是为教学需要编写的，可作为普通高等院校的教学用书。

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章节摘录

Ethics is essentially the study of right and wrong, and has been a prominent and sensitive issue in the accounting profession for years. Ethical codes serve as a foundation for developing ethical behaviour in professions. They also provide a framework for ethical practice. However, codes alone are not enough and can never serve as the final moral authority. An overemphasis on codes would eliminate criticism of the codes from a broader moral framework. What is needed is moral character and ethical reasoning ability. In recent years there has been widespread interest in accounting ethics, due partly to wide media coverage of events involving a host of misdeeds, such as insider trading, tax evasion, audit failure, and fraud. Reports of unethical behaviour are a threat to public confidence in the accounting profession. Some Basic Ethical Standards

A full explanation of ethical standards in accounting is beyond the scope of this introductory course. However, it is not too early to introduce some basic ethical standards that are expected of professional accountants. Four key standards are below:

Integrity. Accountants have a responsibility to report favourable as well as unfavourable information and to refrain from taking actions which undermine an organization's legitimate and ethical objectives. Integrity implies that accountants should not take unfair advantage of information and should act in the interests not only of their clients but of other indirect users.

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