

<<会计英语>>

图书基本信息

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作者：孙坤

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前言

伴随着世界经济一体化的步伐，世界已经走进中国，中国也已经全面走向世界。毫无疑问，中国与世界越融合，对国际化人才的需求就越强烈。掌握英语是国际化人才的必备素质，尤其是既有专业知识，又能熟练使用英语的人才，具有广泛的社会需求和发展空间。本书正是本着满足社会需求的原则，为广大的财务经理、会计人员、大专院校学生和广大的从商者提供一本适用的会计英语教材。

本教材的宗旨是在会计领域为读者在汉语和英语之间架起一座桥梁：对于已经掌握了会计专业知识的读者来说，学完该教材，可以增强用英语表达会计问题的能力，同时加深对会

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内容概要

本教材的内容以财务会计为主，同时兼顾成本会计、管理会计和审计的基本内容，按照2007年开始实施的最新会计准则安排教材的体系和内容。

教材中课文的编写依据国际上普遍使用的原版教材，使用准确、地道的英语，难度适中，常用的术语有较高的重复率。

提供课后复习讨论题，学习者可以口头练习，也可以进行书面训练。

为便于读者深入理解课文，对重要的会计术语给出了比较全面的解释，并附有课文的汉语翻译。

因此，本教材是一本实用性较强的教学和自学用书。

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第三部分 Pilot Paper and Answers Pilot Paper Keys to the Questions

章节摘录

Public Accountant (CPA) . The British equivalent for a CPA is CA . representing chartered accountants . The scope . Of services offered by public accounting firms is expanding in the information age . Auditing . Which is a typical type of assurance services . is one of the main functions of a CPA firm . Among audit services , the most common is the financial statement audit . Other types of audit services include operational audits and compliance audits . Tax preparation and planning is another function of a public accountant . Because tax factors are important to most major financial decisions , CPAs are often asked for advice about the possible tax consequences of a particular decision . Also , CPAs often are asked to prepare income tax returns . Management advisory services are among the fastest growing practice fields in accounting firms . In addition , many firms are expanding the traditional bounds of services to include such areas as organization design , information processing , employee benefits , and human resource management . Governmental / accounting . The management of governmental affairs requires the use of accounting for record keeping , planning , and controlling operations . Many accountants work in government offices or for nonprofit organizations . These two areas are often joined together under the term governmental and institutional accounting . The two are similar because of legal restrictions in the way in which they receive and spend funds . Therefore , a legal background is sometimes necessary for this type of accounting practice . All branches of governments employ accountants . In addition , government-owned corporations have accountants on their staffs . All of these accountants . Like those in private industry , work on a salary basis . They tend to become specialists in limited fields like transportation or public utilities . Nonprofit organizations are , of course , in business for some purpose other than making money . They include cultural organizations , charitable organizations , religious groups and etc . Although they are limited in the manner in which they can raise and spend their funds , they usually benefit . ~

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