

<<会计专业英语教程>>

图书基本信息

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前言

随着《企业会计准则》和《中国注册会计师执业准则》在中国的广泛实施，中国会计不仅在制度和理论上，更是在实务中，与国际会计实现了实质性趋同：随着中国会计的进一步国际化，会计人员也必将与国际会计实现无缝对接。

这一切都对广大会计人提出了更高的要求，尤其是专业英语方面。

一本好的专业英语教材无疑会帮助会计专业学生和其他会计从业人员更好地掌握“专业+英语”的相关知识。

本教材试图在这方面，尝试性地起到有益的作用。

与其他教材相比，本教材具有如下特点和创新：成果丰硕，中国特色明显。

《会计专业英语教程》是马建威博士主持的2008年度教育部双语教学示范课程“中级财务会计”

(Intermediate Financial Accounting) 的配套教材及阶段性成果之一。

本教材中相当一部分内容由作者编写，直接阐述了中国会计的最新发展，并与FASB、IASB进行了呼应；书中很多案例或例题直接采用了部分中国企业的相关内容，比如第6章中的报表就引用了康佳集团的2007年年报，充分体现了会计专业英语的“本土化”。

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内容概要

本教材分四篇、共十四章，较为深入系统地阐述了财务会计、成本管理会计、财务管理和审计学等专业知识，并且将理论与实务紧密结合。

旨在考虑到教学计划中设置的“专业英语”课程远远无法满足学生对专业英语的需要。

书中章节设计严谨、合理。

每章以Feature Topic作为切入话题，继而列出本章的Chapter Skeleton，介绍本章的主要内容和学习目标；在正文之后，Chapter Summary对本章内容作一个小结，然后列出Key Terms并作了诠释；在课后练习与巩固环节，我们设计了Self-Test (ST)、Questions for Discussion (QFD)、Exercises (Ex)等练习类型，帮助读者更好地掌握和应用所举知识；最后，光盘中所附每章Broadening Your Perceptive环节提供了一到两篇补充阅读材料，以期对拓展读者的视野有所帮助。

本教材每章之后都提供本章重要专业术语的详细注解。

该教材不仅适合高等院校本科生和研究生会计、财务管理和审计专业用作专业英语教学和双语教学的理想教材，而且其他会计从业人员、教学人员、管理人员、审计和税务官员等也可用作阅读材料。

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章节摘录

Three variables characterize a bond: its par value, its coupon rate, and its maturity date. The par value is the amount of money the holder will receive on the bond's maturity date. The coupon rate is the percentage of par value the issuer promises to pay the investor annually as interest income. On the maturity date, the company will pay the bondholder principal and will cease further interest payments. On the issue date, companies usually try to set the coupon rate on the new bond equal to the prevailing interest rate on other bonds of similar maturity and quality. This ensures that the bond's initial market price will about equal its par value. After issue, the market price of a bond can differ substantially from its par value, as market interest rates change. When interest rates rise, bond prices fall, and vice versa. Most forms of long-term indebtedness require periodic repayment of principal. This principal repayment is known as a sinking fund. Readers who have studied too much accounting will know that technically a sinking fund is a sum of money the company sets aside to meet a future obligation, and this is the way bonds used to work, but no more. Today a bond sinking fund is a direct payment to creditors that reduces principal. Depending on the indenture agreement, there are several ways a firm can meet its sinking-fund obligation. It can repurchase a certain number of bonds in securities markets, or it can retire a certain number of bonds by paying the holders par value. When a company has a choice, it will naturally repurchase bonds if the market price of the bond is below par value, which occurs whenever interest rates rise after the bond is issued.

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