

<<会计英语>>

图书基本信息

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内容概要

本书是北京市高等教育精品教材立项项目，2005年第一版的发行量远远超过我们的预期，本次修订增加了双语会计报表部分和作者三年教学实践中的心得体会，删除了第一版中比较繁杂难懂的部分内容，更加适合高职的教与学。

本书主要内容是用纯正的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，文章简洁实用，案例贴切丰富，符合国际会计惯例，适合课堂教学和自学使用。

作者在长期的会计专业外语教学实践中，深感需要一本简单、实用、案例多、附答案的会计英语教材，本书就是从这方面人手作出尝试的成果。

全书共九课，每课包括学习目标、正文、专业术语英汉对照、缘习题、中外财会专业网址五个部分，课后练习题均附完整的参考答案，习题与答案部分占全书的比重大约在三分之二。

为了防止在教学过程中学生有了中文翻译便不注意听讲的现象发生，本书尽量减少汉字，力求以大量简洁明快的英文诠释英文专业知识，这也是本书的另一个特点。

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

学生具备了过硬的英文财务会计操作能力，便可以胜任21世纪各单位对于会计国际化人才的需要。

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章节摘录

You have possibly noticed that the amount of income before taxes is the biggest for FIFO (\$12 280) , and the lowest for LIFO (\$11 980) . Why so ?

Consider that the ending inventories are just vice versa for the two methods (respectively , \$1 200 and \$900) .

So , the cost of goods sold for FIFO is lower (\$ 9 320) than that for LIFO (\$ 9 620) . As a result , we can see the difference in the income before taxes.

Since the income for FIFO is greater , the companies that employ FIFO pay higher income taxes. In contrast , companies using LIFO pay lower income taxes. As it was said before , this is a way to manipulate with figures of the financial statements. Usually , companies use FIFO , and then go businesses that use LIFO.

OK , we have seen how cost flow methods are applied assuming that we have multiple layers , however arranged in a way so that sales go after purchases. But what if we have sales and purchases mixed , like one purchase is followed by a sale , then again purchase (s) and sale (s) , etc. ?

In this situations nothing is different-all the rules for using FIFO , LIFO , weighted-average remain the same. The following example will give you a good illustration of applying FIFO and LIFO for sales transactions that occur intermittently with purchases.

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