

<<会计英语教程>>

图书基本信息

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前言

“新世纪专业英语系列教材”自2003年出版以来在全国高校使用了6年,受到国内专家学者及广大教师和学生的好评,其中《工商管理英语教材》被列入教育部“普通高等教育‘十一五’国家级规划教材”。

为更好地推进专业英语教学,强化使用效果,编者们遵循教育部《大学英语课程教学要求》(以下简称《课程要求》),结合实际使用中的反馈意见,经过近2年认真仔细地调整与策划。对第1版进行了修订与补充,并在原有基础上增补了6个品种,推出“新世纪专业英语系列教材”(第2版)(总计13种)。

一、编写与修订依据 为适应我国高等教育发展的新形势,满足新时期国家和社会对人才培养的需要,教育部高教司于2007年7月颁布了《课程要求》。

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内容概要

本教材课文均选自近几年欧美国家出版的管理类英文原著，语言地道，覆盖面全。

本教材可供各类大专院校中的企业管理、经济管理、财务管理、人力资源管理、电子商务等专业的本科生和研究生(包括MBA和EMBA)使用。

此外，也可作为从事经济和管理的各界人士掌握管理学知识，提高专业语言技能的自学教材和参考书使用。

书籍目录

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Unit 2 The Balance Sheet Additional Reading: Effects of Business Transactions upon the Balance Sheet
Unit 3 The Profit and Loss Account (Income Statement) Additional Reading: Preparation of Income Statements
Unit 4 The Cash Flow Statement Additional Reading: Statement of Changes
Unit 5 Tools of Analysis Additional Reading: Horizontal Analysis and Vertical Analysis
Unit 6 Financial Ratio Analysis Additional Reading: Inflation and Financial Statements
Unit 7 Cost Flow Additional Reading: Production Report
Unit 8 Cost-Volume-Profit Analysis Additional Reading: The Analysis of Mixed Costs
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Appendix Reference Translation of the Main Texts
Appendix Key to the Exercises
Appendix Tapescripts
Appendix Glossary

章节摘录

To assure widespread acceptance of new accounting standards , the FASB needs the support of the SEC. Therefore , the two organizations work closely together in developing new accounting standards. The SEC also reviews the financial statements of publicly owned corporations to assure compliance with its reporting requirements. In the event that a publicly owned corporation fails to comply with these requirements , the SEC may initiate legal action against the company and the responsible individuals. Thus , the SEC "enforces" compliance with generally accepted accounting principles.

American Accounting Association (AAA) The AAA is comprised primarily of accounting educators. "The Association has sponsored a number of research studies and monographs in which individual authors and Association committees have taken positions on various accounting issues. However , the AAA does not have any official authority to impose its views ; its influence stems only from the prestige of its authors and the persuasiveness of their arguments. The AAA also sponsors the Accounting Education Change Commission , which currently is seeking new and innovative ways to enhance accounting education.

"Authoritative Support" for Accounting Principles To qualify as "generally accepted , " an accounting principle must have "substantial authoritative support" Principles , standards , and rules set forth by the official rule-making bodies of the accounting profession , such as the FASB , automatically qualify as generally accepted accounting principles. However , many concepts and practices gain substantial authoritative support from unofficial sources , such as widespread use or recognition in textbooks and other "unofficial" accounting literature. Thus , the phrase "generally accepted accounting principles" includes more concepts and practices than appear in the "official" literature.

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