

<<财务报表分析>>

图书基本信息

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内容概要

本书堪称会计与财务教学发展史上的里程碑，它既从财务报表使用者自的角度，又从财务报表编制者的角度来讲授财务报表分析，它介绍了财务报表的“语言”及编制过程了列举了以耐克公司为代表的含有大量真实公司的年度报告 帮助学叶真正掌握财务报表分析的精髓，从而为以后的职业生涯做好准备。

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作者简介

查尔斯·H·吉布森是美国注册会计师，美国会计学会会员，美国注册会计师协会成员，美国会计学会俄亥俄州分会成员。

吉布森教授曾服务于四大会计公司4年，并有着30多年的教学经验。

他曾教过各种会计学课程，包括财务、管理、税收、成本和财务分析。

吉布森教授也给财务经理、银行商业信贷官员、律师及其他人员讲授财务分析。

他还曾给注册会计师和注册管理会计师讲授概论类课程。

查尔斯·H·吉布森在《会计杂志》、《会计瞭望》、《风险管理》、《税务会计》、《高级管理杂志》等期刊发表了60余篇文章。

吉布森博士是《财务报告案例》的合编者之一。

1989年，吉布森博士获得了由俄亥俄州注册会计师协会和美国会计学会俄亥俄州分会联合授予的“俄亥俄州杰出会计教育家奖”殊荣。

1993年，他获得了托莱多大学颁发的“企业研究学院奖”。

1999年，吉布森获得了托莱多大学授予的Gamma Epsilon Chapter of Beta Alpha Psi荣誉称号。

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书籍目录

前言第1章 财务报告导论第2章 财务报表和其他财务报告问题 第3章 资产负债表第4章 利润表第5章 分析基础第6章 短期资产的流动性及相关的偿债能力第7章 长期偿债能力第8章 盈利能力第9章 投资者的分析第10章 现金流量表第11章 扩展分析

章节摘录

版权页：插图：Our consolidated financial statements as of and for the years ended December 31, 2007 and 2008 included in this annual report on Form 20-F have been prepared in accordance with International Financial Reporting Standards, or IFRS, as issued by the International Accounting Standards Board, or the IASB. These financial statements also comply with Hong Kong Financial Reporting Standards, or HKFRS, which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants, or HKICPA. As applied to our company, HKFRS is consistent with IFRS in all material respects. Pursuant to the requirement under IFRS 1: First-Time Adoption of International Financial Reporting Standards, or IFRS 1, the date of our transition to IFRS was determined to be January 1, 2007, which is the beginning of the earliest period for which we present full comparative information in our consolidated financial statements. With due regard to our accounting policies in previous periods and the requirements of IFRS 1, we have concluded that no adjustments were required to the amounts reported under HKFRS as at January 1, 2007 or in respect of the year ended December 31, 2007. As such, we make an explicit and unreserved statement of compliance with IFRS, as issued by the IASB, with respect to our consolidated financial statements as of and for the years ended December 31, 2007 and 2008 included in this annual report on Form 20-F. PricewaterhouseCoopers, our independent registered public accounting firm, has issued an auditor's report on our financial statements prepared in accordance with IFRS as issued by the IASB. In accordance with rule amendments adopted by the U.S. Securities and Exchange Commission, or the SEC, which became effective on March 4, 2008, we are not required to provide reconciliation to generally accepted accounting principles in the United States, or U.S. GAAP. Furthermore, pursuant to the transitional relief granted by the SEC in respect of the first-time application of IFRS, unaudited financial statements and financial information prepared under IFRS for the year ended December 31, 2006 have been included in this annual report on Form 20-F. The consolidated financial statements included in our annual reports on Form 20-F previously filed with the SEC in respect of the years ended December 31, 2005 and 2006 were prepared in accordance with HKFRS. The consolidated financial statements included in our annual reports on Form 20-F previously filed with the SEC in respect of the years ended December 31, 2004 and before were prepared in accordance with Hong Kong GAAP. The statistical information set forth in this annual report on Form 20-F relating to the PRC is taken or derived from various publicly available government publications that have not been prepared or independently verified by us. This statistical information may not be consistent with other statistical information from other sources within or outside the PRC.

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