

<<会计学基础>>

图书基本信息

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内容概要

弗兰克·伍德(1926—2000)在英国会计学界可谓人人皆知，他是《会计学基础》这部大学畅销教材的写作者，时至今日，每年仍有数千名学生用这本教材通过会计考试。

《会计学基础(会计高等院校双语教学适用教材)》(作者弗兰克·伍德、戴维·霍纳)是它的精要版。它以会计簿记的最基本举例和讲解来阐述，从会计等式到会计科目，乃至如何编制企业财务报表，《会计学基础(会计高等院校双语教学适用教材)》结合最新的国际会计准则，以理论加习题的形式把会计基础理论讲得条理清楚，繁简得当，深入浅出的写作风格彰显了学术大师的风范。

本书适用于财务会计专业学生的基础学习。

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Sole tradersA sole trader is a one-person business (the business is owned by one person but others can be employed to work within the business). The sole trader is an unincorporated business organisation. This means that the legal status of the business is no different to that of the owner. If the business cannot pay its debts then it would be up to the owner to clear the debts even if this meant selling personal (non-business) assets to clear the business debt. Sole traders are generally small organisations but are very common - mainly due to the ease of setting up as a sole trader.

PartnershipsPartnerships are also unincorporated businesses. Historically, a partnership was owned by between two and twenty partners, although the limit on the maximum number of partners was relaxed in 2002. A greater number of owners potentially allows a greater contribution of capital into the business thus increasing the chances of success and minimising risk of failure. However, partners may still have to sell their own possessions to clear the debts of the partnership in certain circumstances.

A limited partnership was a variant on the partnership. This form of organization allowed some (but not all) partners to enjoy limited liability, which meant that they avoided the risk of selling personal possessions.

The Limited Liability Partnerships Act of 2000 created a new type of partnership. The Limited Liability Partnership (LLP) is closer in many respects to a limited company in that all members of the LLP (partners) enjoy limited liability. However, the profits are treated as income for the partners rather than that of the organization which is similar to how other unincorporated organisations (sole traders and ordinary partnerships) are treated. ……

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