

<<会计英语>>

图书基本信息

书名：<<会计英语>>

13位ISBN编号：9787565403064

10位ISBN编号：7565403067

出版时间：2011-5

出版时间：东北财经大学出版社有限责任公司

作者：叶建芳，孙红星，叶建平 主编

页数：299

字数：396000

版权说明：本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问：<http://www.tushu007.com>

<<会计英语>>

内容概要

《会计英语》可作为普通高等院校的教学用书，也可供会计专业人员自学使用，还可作为工具书使用。

全书分为8章：第1章为概述；第2章是对会计的性质和会计信息产生过程的叙述；第3至第6章是关于资产、负债和所有者权益的确认、计量和报告的相关知识；第7章为收入和费用的确认以及利润表的编制；第8章介绍经济活动对现金流量的影响，以及如何编制现金流量表。

附录为会计报表与主要税收报表的中英文对照。

书籍目录

Chapter 1 An Introduction to Accounting

- 1.1 Accounting is an Information System
- 1.2 Forms of Organization
- 1.3 The Framework for the Preparation and Presentation of Financial Statements
- 1.4 Understanding of Financial Statements
- 1.5 Accounting and Its Profession
- 1.6 Accounting Elements and Using the Accounting Equation

Equation

- 1.7 Professional Ethics in Accounting
- 1.8 Convergence of Accounting Standards Chinese Accounting Standards: Development and Implementation

Standards: Development and Implementation

- Vocabulary
- Self-test Questions
- Exercises
- Answers to Self-test Questions

Chapter 2 Accounting Cycle

- 2.1 T-account and Debit & Credit
- 2.2 Journalizing and Posting Transactions
- 2.3 Preparing a Trial Balance
- 2.4 Adjusting the Accounts
- 2.5 Adjusted Trial Balance and Preparation of Financial Statements

Statements

- 2.6 The Worksheet
- 2.7 Closing
- 2.8 The Accounting Cycle Summary
- 2.9 Classification of Balance Sheet Items
- Vocabulary
- Self-test Questions
- Exercises
- Answers to Self-test Questions

Chapter 3 Current Assets

- 3.1 Cash
- 3.2 Trading Securities
- 3.3 Notes Receivable
- 3.4 Accounts Receivable
- 3.5 Inventories
- Vocabulary
- Self-test Questions
- Exercises
- Answers to Self-test Questions

Chapter 4 Non-current Assets

- 4.1 Fixed Assets
- 4.2 Natural Resources
- 4.3 Intangible Assets

<<会计英语>>

4.4 Impairment of Fixed Assets

4.5 Long-term Investments

4.6 Impairment of Long-term Investments

Vocabulary

Self-test Questions

Exercises

Answers to Self-test Questions

Chapter 5 Liabilities

5.1 Current Liabilities

5.2 Non-current Liabilities

Vocabulary

Self-test Questions

Exercises

Answers to Self-test Questions

Chapter 6 Owners' Equity

6.1 Forms of Organization

6.2 Stockholders' Rights

6.3 Accounting for Stock Issues

6.4 Treasury Stock

6.5 Preferred Stock

6.6 Dividends and Stock Splits

6.7 Accounting for Retained Earnings

6.8 Statement Presentation and Analysis

Vocabulary

Self-test Questions

Exercises

Answers to Self-test Questions

Chapter 7 Revenue and Expense Recognition and Income Statement
Presentation

7.1 Revenue Recognition Concepts

7.2 Revenue Recognition at Delivery

7.3 Revenue Recognition before Delivery

7.4 Revenue Recognition after Delivery

7.5 Long-term Contracts

7.6 Revenue Recognition for Service Sales

7.7 Recognition of Gains and Losses

7.8 Expense Recognition

7.9 Presentation of the Income Statement

Vocabulary

Self-test Questions

Exercises

Answers to Self-test Questions

Chapter 8 Statement of Cash Flows and Financial Statement
Analysis

8.1 Cash and Cash Equivalents

8.2 Classification of Cash Receipts and Cash Payments

8.3 Preparing Statement of Cash Flows--Direct Method

<<会计英语>>

8.4 Preparing Statement of Cash Flows--Indirect Method

8.5 Determining Cash Flows from Investing Activities

8.6 Determining Cash Flows from Financing Activities

8.7 Presenting the Information in the Form of the Statement

of Cash Flows

8.8 Usefulness of the Statement of Cash Flows

8.9 Financial Statement Analysis: Horizontal and

Vertical

8.10 Ratio Analysis

Vocabulary

Self-test Questions

Exercises

Answers to Self-test Questions

Appendix

1. Balance Sheet

2. Income Statement

3. Statement of Changes in Owners' Equity

4. Statement of Cash Flows

5. The Disclosure of Supplementary Information to Statement of

Cash Flows

6. Disclosure of Information and Accounts Required

7. VAT Return Form

8. Consumption Tax Return Form

9. Business Tax Return Form

10. Annual Return Form of The People' s Republic of China on

Corporate Income Tax

11. Individual Income Tax Return Form

版权说明

本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问:<http://www.tushu007.com>