

<<财务报告与分析>>

图书基本信息

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前言

自教育部在《关于加强高等学校本科教学工作提高教学质量的若干意见》【教高（2001）4号】中提出双语教学的要求后，各地高校相继开设了一系列双语教学课程。

这对提高学生的学科和外语水平，开阔国际视野，培养创新型人才起到了重要的作用；一大批教师也逐渐熟悉了外文授课，自身的教学水平和能力得到较大提高，具备国际学术思维的中青年教师脱颖而出。

同时，经过近几年的双语教学实践，国外原版教材量大、逻辑不够清晰、疏离中国现实等问题也影响了双语教学的效果。

因此，对外版教材进行本土化的精简改编，使之更加适合我国的双语教学已提上教材建设日程。

为了满足高等学校经济管理类双语课程本土化教学的需要，在教育部高等教育司的指导和支持下，高等教育出版社同Thomson Learning等国外著名出版公司通力合作，在国内首次推出了金融、会计、经济学等专业的英文原版改编教材。

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内容概要

本书讲述了企业财务报告的基本内容和基本分析方法。

全书站在投资者等企业利益相关者的角度对企业的财务报告进行解读与分析，以便做出正确的经营决策。

全书共有11章，前10章系统地讲解了企业财务报告的基本组成内容和分析方法，第11章以某上市公司为实例，展示了系统化的财务分析方法，主要讨论了商业贷款机构、公司控制者、注册会计师、特许财务分析师以及年度报告等方面所采用和关注的财务比率和其他相关问题。

全书各章之后均安排了大量具有极强针对性的思考题、练习题和案例。

本书非常适合作为大学经济、管理类专业高年级学生以及MBA学生学习“财务报告分析”课程的教材。

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作者简介

Charles H.Gibson，美国特勒多大学会计学教授。
他执教30余年，讲授过财务、税收、成本等各种会计学课程。
在Journal of accountancy ,Accounting Horizons等著名期刊发表了60余篇文章。

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书籍目录

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章节摘录

The accompanying consolidated financial statements, including the notes thereto, and other financial information presented in the annual report were prepared by management, which is responsible for their integrity and objectivity. The financial statements have been prepared in accordance with generally accepted accounting principles and include amounts that are based upon our best estimates and judgments. We maintain an effective system of internal accounting control. We believe this system provides reasonable assurance that transactions are executed in accordance with management authorization and are appropriately recorded in order to permit preparation of financial statements in conformity with generally accepted accounting principles and to adequately safeguard, verify, and maintain accountability of assets. The concept of reasonable assurance is based on the recognition that the cost of a system of internal control should not exceed the benefits derived. PricewaterhouseCoopers LLP, independent certified public accountants, is retained to audit our financial statements. Their accompanying report is based on audits conducted in accordance with generally accepted auditing standards. The audits include a review of the internal accounting control structure to gain a basic understanding of the accounting system in order to design an effective and efficient audit approach and not for the purpose of providing assurance on the system of internal control. The Audit Committee of the Board of Directors is composed of three outside directors and is responsible for recommending the independent accounting firm to be retained for the coming year, subject to shareholder approval. The audit Committee meets periodically and privately with the independent accountants, as well as with management, to review accounting, auditing, internal accounting controls, and financial reporting matters.

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