

<<会计英语教程>>

图书基本信息

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前言

随着经济全球化和会计准则的国际协调，急需培养国际化的会计专业人才。相关课程的合理设置和实用的教材引导是人才培养的重要基础。

但目前国外引进的原版教材篇幅较长，在价格及内容设计等方面并不完全适合国内学生的学习需要。基于此，我们结合多年的会计双语教学实践，考虑学生的学习特点和教学需要，编写了本教材。

本教材以美国会计准则为主要依据，兼顾国际会计准则和其他国家的会计准则，用英语对会计的基本理论、会计循环及会计要素的确认、计量和报告等问题进行了阐述。

全书分为10章，分别是会计导论、财务会计概念框架、会计循环、短期资产（现金、应收账款、存货）、长期资产（固定资产、无形资产和自然资源）、流动负债、长期负债、所有者权益、财务报表和财务报表分析。

每章均配有学习目标、词汇表、课外阅读资料和习题，符合国际化会计人才的培养需求。

本书的编写吸收了国外出版的原版教材及以往会计英语教材的精华，具有以下特点：（1）结合目前教学课时较少的状况，尽量使用简洁易懂的英文诠释会计知识，内容深入浅出，使教材内容更适合国内学生的学习需要，适合课堂教学和学生自学。

（2）英文文本大多取材于国际优秀的财会教材和相关国际组织的网站，其语言严谨、规范。

（3）每章后给出重要词汇和专业术语翻译对照表，有助于学生的学习和阅读，相关的阅读材料也有助于学生扩展专业知识和国际视野。

本书既可作为本科和高等职业教育财经类会计双语教学的教材，也可作为广大会计从业人员掌握会计英文表达、读懂财务报告的学习材料，有助于提高使用者的会计工作水平及适应能力。

本书是北京市优秀教学团队“会计学专业系列课程教学团队”（团队带头人刘永祥）和北京市特色专业建设点“北方工业大学会计学专业”的建设成果之一。

教材的出版得到了北京市优秀教学团队建设和北京市特色专业建设专项经费的支持。

电子工业出版社高等教育分社的谭海平社长和章海涛编辑为本书出版提供了积极的帮助，在此一并致以谢意。

本书是作者在多年本科教学讲稿的基础上，经过修改、完善而成的。

在写作过程中，作者参阅了国内外大量的专著、教材和网络资源，在此谨向所有参考文献的作者表示诚挚的感谢。

需要说明的是，本书的所有例题及习题中涉及的企业、单位和个人名称完全是虚构的，如有雷同纯属巧合。

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内容概要

本书以最新的美国会计准则为主，兼顾国际会计准则和其他国家准则，适应目前经济全球化和会计准则的国际协调及培养国际化人才的需要，用英语对会计的基本理论、会计循环及会计要素的确认、计量和报告进行了阐述。

全书共分为10章，教学内容编排合理，克服了目前国外引进的原版教材篇幅太长、价格太高、版式设计等不适合国内学生学习的缺点。

为方便学生的学习，每一章都附有学习目标、词汇表、各种思考题和练习题，注重培养学生的务实能力，提高其学习的积极性和主动性。

同时每章后附有课外阅读资料，以扩大学生的知识面，提高其学习兴趣。

本书既可作为本科和高等职业教育财经类会计双语教学的教材，也可以作为广大会计从业人员掌握会计英文表达、读懂财务报告的学习材料，有助于提高使用者的会计工作水平及适应能力。

书籍目录

Chapter 1 An Introduction to Accounting 第1章 会计导论 1.1 What is Accounting and the Users of Accounting Information (什么是会计及会计信息的使用者) 1.1.1 What is Accounting (什么是会计) 1.1.2 Users of Accounting Information (会计信息的使用者) 1.2 Integrity of Accounting Information (会计信息的诚信度) 1.2.1 Institutional Features (制度特征) 1.2.2 Professional Organization (职业组织) 1.2.3 Competence, Judgment, and Ethical Behavior (胜任能力、职业判断及道德行为) 1.3 Careers in Accounting (会计职业) 1.3.1 Public Accounting (公共会计) 1.3.2 Management Accounting (管理会计) 1.3.3 Governmental Accounting (政府会计) 1.3.4 Accounting Education (会计教育) Key Terms Additional Reading Material Exercises

Chapter 2 Conceptual Framework Underlying Financial Accounting 第2章 财务会计概念框架 2.1 Conceptual Framework (概念框架) 2.1.1 Need for a Conceptual Framework (概念框架的必要性) 2.1.2 Development of the Framework (概念框架的发展) 2.2 Objectives of Financial Accounting (财务会计的目标) 2.3 Fundamental Concepts (基本概念) 2.3.1 Qualitative Characteristics of Accounting Information (会计信息质量特征) 2.3.2 Basic Elements of Financial Statements (财务报表的基本要素) 2.4 Recognition and Measurement Concepts (确认和计量概念) 2.4.1 Assumptions (假设) 2.4.2 Principles (原则) 2.4.3 Constraints (限制) Key Terms Additional Reading Material Exercises

Chapter 3 The Accounting Cycle 第3章 会计循环 3.1 Analyze Transactions and Some Fundamentals (分析交易及一些基本概念) 3.1.1 Analyze Transactions (分析交易) 3.1.2 Some Fundamentals (一些基本概念) 3.2 Record the Transactions in Journals (登记日记账) 3.3 Post to Ledger Accounts (过至总分类账) 3.4 Prepare a Trial Balance (编制试算平衡表) 3.5 Make Adjusting Entries (登记调整分录) 3.5.1 Accrued Revenues (应计收入) 3.5.2 Accrued Expenses (应计费用) 3.5.3 Unearned Revenues [预收账款 (未赚取收入)] 3.5.4 Prepaid Expenses (预付费用) 3.5.5 Depreciation (折旧) 3.6 Prepare Financial Statements (编制财务报表) 3.6.1 Financial Statements (财务报表) 3.6.2 The Work Sheet (工作底稿) 3.7 Journalize and Post Closing Entries (结账) 3.8 Prepare Closed Trial Balance (结账后试算平衡表的编制) Key Terms Exercises

Chapter 4 Assets (I) 第4章 资产 (I) 4.1 Internal Control and Cash (内部控制和现金) 4.1.1 Cash and Cash Controls (现金和现金控制) 4.1.2 Accounting for Petty Cash (零用现金会计) 4.1.3 Bank Reconciliation (银行存款余额调节表) 4.1.4 Credit Card Sales (信用卡销售) 4.2 Receivables (应收账款) 4.2.1 Evaluating Accounts Receivable (应收账款估计) 4.2.2 Methods of Estimating Uncollectible (预计坏账方法) 4.2.3 Factoring Receivables (应收账款的让售) 4.2.4 Notes Receivable (应收票据) 4.3 Inventory (存货) 4.3.1 Definitions of Inventories (存货的定义) 4.3.2 Internal Control over Inventories (存货的内部控制) 4.3.3 The Cost of Inventory (存货的成本) 4.3.4 Inventory Systems: Perpetual or Periodic (存货计价制度: 永续盘存制或定期盘存制) 4.3.5 Cost Flow Methods and Comparisons (成本流转方法及其比较) 4.3.6 Estimating Inventories (预计存货) 4.3.7 The Valuation of Merchandise (存货的期末计价) Key Terms Additional Reading Material Exercises

Chapter 5 Assets (II) 第5章 资产 (II) 5.1 Property, Plant, and Equipment (PPE) (不动产、厂房和设备) 5.1.1 Acquisition of Property, Plant, Equipment (不动产、厂房和设备的取得) 5.1.2 Costs Subsequent to Acquisition—Capitalized or Expensed (取得后的成本——资本化还是费用化) 5.1.3 Depreciation of PPE (不动产、厂房和设备的折旧) 5.1.4 Disposition of Depreciable Assets (折旧资产的处置) 5.2 Intangible Assets (无形资产) 5.2.1 Types of Intangible Assets (无形资产的类型) 5.2.2 Accounting for the Impairment of Intangible Assets (无形资产减值的会计处理) 5.2.3 Accounting for Research and Development Costs (R&D) (研发支出的会计处理) 5.3 Natural Resources (自然资源) Key Terms Additional Reading Material Exercises

Chapter 6 Current Liabilities 第6章 流动负债 6.1 Conceptual Overview and Characteristics of Liabilities and Current Liabilities (负债及流动负债的概念和特征) 6.1.1 Conceptual Overview and Characteristics of Liabilities (负债的概念) 6.1.2 Characteristics and Types of Current Liabilities (流动负债的特点和类型) 6.2 Determinable Current Liabilities (金额确定的流动负债) 6.2.1 Accounts Payable Includes Trade Accounts

Payable and Other Accounts Payable (应付账款, 包括因贸易往来引起的应付款及其他应付款) 6.2.2
 (Short.term) Notes Payable[(短期) 应付票据] 6.2.3 Comparison of the Two Forms of Notes Payable (两种应付票据的比较) 6.2.4 Commercial Paper (商业票据) 6.2.5 Unearned Revenue (Prepayments by Customers[未赚取的收入(客户预付款)] 6.2.6 The Current Portion of Long.term Debt (一年内到期的长期负债) 6.3 Current Liabilities Dependent on Operating Results (Accrued Liabilities / Expenses) 金额取决于经营成果的流动负债(应计负债/费用) 6.4 Estimated Liabilities, Contingent Liabilities, and Commitments (预计负债、或有负债及承诺) 6.4.1 Estimated Liabilities (预计负债) 6.4.2 Contingent Liabilities (或有负债) 6.4.3 Commitments (承诺) Key Terms Additional Reading Material Exercises Chapter 7 Long-term Liabilities 第7章 长期负债 7.1 Conceptual Overview and Characteristics of Long-term Liabilities (长期负债的概念和特征) 7.1.1 Why Companies Issue Bonds But Not Stocks (为什么企业不发行股票而发行债券) 7.2 Bonds Payable (应付债券) 7.2.1 Types of Bonds (债券的类型) 7.2.2 Bond Prices (债券价格) 7.2.3 Bond Trading (债券交易) 7.2.4 Accounting for Bonds Payable (应付债券的会计处理) 7.2.5 Early Retirement of Bonds Payable (债券的提前赎回) 7.2.6 Convertible Bonds and Notes (可转换债券) 7.2.7 Classification of Bonds Payable in a Balance Sheet (债券在资产负债表上的分类) 7.2.8 Mortgage Notes Payable (抵押债券) 7.3 Maturing Obligations Intended to be Refinanced (到期打算继续借用的负债) 7.4 Other Corporate Liabilities (其他公司负债) 7.4.1 Lease Payment Obligations (租赁应付款) 第8章 所有者权益 第9章 财务报表 第10章 财务报表分析 参考文献

章节摘录

The Committee believes that the Exposure Draft is a significant improvement over the Preliminary Views document. We appreciate that many of the issues raised in our comment letter to that document have been addressed. We continue to have some issues with the definitions within the document, whether explicit or implicit that we believe should be addressed if the final document is to be useful to constituents within the context of the GAAP hierarchy as well as to standards setters. For example, interchangeable use of the terms "capital providers" and "claimants" may not contribute to clarity in the final document. We also believe that the Exposure Draft does not adequately explain the distinction between fundamental characteristics and the pervasive constraints. We suggest that the Boards consider incorporating the pervasive constraints into the definitions of the fundamental characteristics instead of perpetuating the third category of characteristics. Our specific responses to the questions posed in the Exposure Draft follow. Chapter I describes the objective of financial reporting, the primary user group to which financial reporting is directed, the types of decisions made by that group, and the financial information useful to that group in making those decisions. 1. The Boards decided that an entity's financial reporting should be prepared from the perspective of the entity (entity perspective) rather than the perspective of its owners or a particular class of owners (proprietary perspective). (See paragraphs OB5-OB8 and paragraphs BC1.11-BC1.16.) Do you agree with the Boards conclusion and the basis for it?

If not, why?

As addressed in our comment letter on the Entity, we generally agree. However, there may be instances when the proprietary perspective is useful, for example, in reporting earnings attributable to shareholders of the parent and earnings per share. 2. The Boards decided to identify present and potential capital providers as the primary user group for general purpose financial reporting. (See paragraphs OB5-OB8 and paragraphs BC1.19-BC1.22.) Do you agree with the Boards conclusion and the basis for it?

If not, why?

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