

<<大学会计英语>>

图书基本信息

书名：<<大学会计英语>>

13位ISBN编号：9787811349177

10位ISBN编号：7811349175

出版时间：2011-7

出版时间：北京对外经济贸易大学出版社有限责任公司

作者：陈庆柏，王景仙 主编

页数：237

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>

## <<大学会计英语>>

### 内容概要

《大学会计英语(新世界商务英语系列教材)》(作者陈庆柏、王景仙)共分五个部分：第一部分为基本会计术语；第二部分财务会计；第三部分管理会计；第四部分为银行会计。第五部分是用来与第一、二、三、四部分进行互动的与会计学有密切联系的供学生课外阅读的材料。

## 作者简介

陈庆柏：教授，1965年毕业于对外经济贸易大学外语系。  
1980-1981，1986年分别在美国斯坦福大学法学院和英国伦敦大学经济学院研修商法与世界经济。  
1993年曾以客座教授身份在英国艾克斯讲学并进一步研修国际商法。

主要著作有：《英国商业诉讼》(美国旧金山翻译公司)、《外贸英语手册》(商务印书馆)、《金融英语阅读》、《英汉双解法律词典》、《金融函电与对话》、《英汉双解商业词典》、《商务英语对话》(世界图书出版公司)、《涉外法律英语》(法律出版社)、《外国银行法》、《国际贸易》(北京语言大学出版社)、《基础金融英语》(开明文教育音像出版社)和《证券英语》(机械工业出版社)。

## 书籍目录

## Part One A Brief Introduction

## Unit 1 Introduction

- 1.1 Basic Accounting Terms
- 1.2 Branches of Accounting
- 1.3 Purpose of Accounting Information.
- 1.4 Chief Personnel Involved in Accounting
- 1.5 Historical Development of Accounting

## Part Two Basics of Financial Accounting

## Unit 2 Basis and Necessities of Financial Accounting

- 2.1 Definition of Financial Accounting
- 2.2 Financial Accounting Standards Board (FASB)
- 2.3 The Need for Financial Accounting
- 2.4 Accounting Basis

## Unit 3 Liabilities of Accountants and Accounting Equation.

- 3.1 Liabilities of Accountants.
- 3.2 Accounting Equation (also known as Balance Sheet Equation)
- 3.3 Classification of Assets and Liabilities

## Unit 4 Accounting Information and Its Users

- 4.1 Definition of Accounting Information
- 4.2 Classification of Accounting Information
- 4.3 Chief Users of Accounting Information

## Unit 5 Accounting Concepts, Principles or Conventions

- 5.1 Accounting Concepts
- 5.2 Accounting Principles

## Unit 6 Financial Statements

- 6.1 Definition of Financial Statements
- 6.2 Major Types of Financial Statements

## Unit 7 Analysis of Financial Statements

- 7.1 The Need for Analyzing Financial Statements
- 7.2 The Ratios Used for Analyzing Financial Statements

## Part Three Management Accounting

## Unit 8 Fundamentals of Management Accounting

- 8.1 Definition of Management Accounting
- 8.2 Importance of Management Accounting
- 8.3 Distinctions between Management Accounting and Financial Accounting
- 8.4 Roles of Management Accountants

- 8.5 Major Factors Causing Changes in Management Accounting
- 8.6 Management Accounting in Service and Non-profit Organizations

## Unit 9 Cost Accounting

- 9.1 Cost
- 9.2 Approaches to Costing Products or Services
- 9.3 Cost Accounting and Cost Accounting Systems
- 9.4 Break-Even Point and Break-Even Analysis
- 9.5 Cost-Volume-Profit (CVP) Analysis

<<大学会计英语>>

Unit 10 Product Costing

10.1 Product Cost

10.2 Cost Allocation

10.3 Approaches to Allocation of Costs

Unit 11 Job and Process Costing Systems

11.1 Job Costing

11.2 Process Costing

11.3 Distinctions between Process Costing and Job Costing

Unit 12 Budgeting and Controlling

12.1 Budgeting

12.2 Controlling

Part Four Basics of U.S. Bank Accounting

Unit 13 Importance and Reasons for Accurate Accounting Records

13.1 Importance of Accurate Accounting Records

13.2 Reasons for Banks to Develop Accurate Accounting Information

Unit 14 Bank's Basic Accounting Records and Methods

14.1 Basic Accounting Records

14.2 Bank's Accounting Methods

Unit 15 Two Basic Bank Financial Statements

15.1 Statement of Condition

15.2 Income Statement

Unit 16 Performance Measurement Ratios

16.1 Return on Assets (ROA)

16.2 Return on Equity (ROE)

16.3 Capital Ratio

16.4 Earnings Per Share (EPS)

Unit 17 Impact of Financial Data

17.1 Impact on Stockholders

17.2 Impact on Regulators

17.3 Impact on Other Financial Institutions

17.4 Impact on Customers

17.5 Impact on Employees

Unit 18 Financial Planning of Banks

18.1 Budgeting

18.2 Monthly Variance Reports

18.3 Performance Measurements

18.4 Performance Standards

Unit 19 Cost Allocation and Pricing of Services

19.1 Functional Cost

19.2 Cost Allocation

19.3 Pricing

19.4 Payment of Fees

19.5 Account Analysis

19.6 Summary of Basic US Bank Accounting

Part Five Selected Extensive Reading

Materials on Western Accounting

1. The Sarbanes -- Oxley Act (S-O Act)-- The Newest American

Accounting Law

2. Users of Financial Reports
3. The Liability of Accountants
4. Major Types of Accounting Specialists
5. Financial Misstatements
6. Henry W. Bloch: Overcoming Accountant's Block
7. A Cultural GAAP
8. Budgeting for Success
9. An Accounting GAAP
10. A New Credit Crunch
11. Bringing the Future into Play
12. Auditing Here, Consulting over There
13. Accounting -- or Lapdog? Here's How You'll Know
14. Accounting Standards America v the World
15. When Figures Lie-- A Comment on Accounting Rules
16. Types of Accounting Activities in the U.S.

Key to the Exercises in the Texts

Reference

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>