

“十一五”国家级规划教材双语版
“十二五”规划会计学专业系列教材

Accounting in english

会计英语

(双语第二版)

叶建芳 孙红星 / 编著

*A*ccounting

财经大学出版社

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图书在版编目(CIP)数据

会计英语:双语版/叶建芳,孙红星编著. -2 版. -上海:上海财经大学出版社,2012. 8

普通高等教育“十一五”国家级规划教材双语版

高等院校“十二五”规划会计学专业系列教材

ISBN 978-7-5642-1448-7/F · 1448

I. ①会… II. ①叶… ②孙… III. ①会计-英语-高等学校-教材
IV. ①H31

中国版本图书馆 CIP 数据核字(2012)第 180443 号

□ 责任编辑 王永长

□ 封面设计 张克瑶

□ 责任校对 林佳依

KUAIJI YINGYU

会计英语

(双语第二版)

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上海财经大学出版社出版发行
(上海市武东路 321 号乙 邮编 200434)

网 址: <http://www.sufep.com>

电子邮箱: webmaster@sufep.com

全国新华书店经销

同济大学印刷厂印刷

宝山蔚村书刊装订厂装订

2012 年 8 月第 2 版 2012 年 8 月第 1 次印刷

787mm × 960mm 1/16 21 印张 434 千字

印数: 11 001 - 16 000 定价: 35.00 元

第二版前言

《会计英语》(双语简明版)出版两年多以来,重印了三次,销售一万多册,获得了广大教师和学生的一致好评。

本书作为“十一五”国家级规划教材《会计英语》的双语版,秉承了其特点,结构上仍然分为九章:第一至第三章是对会计的性质以及会计信息产生过程的叙述;第四至第八章是关于资产、负债和所有者权益的确认、计量和报告;第九章是关于有关企业经营活动对现金流量表的影响,以及如何编制现金流量表。

尽管第二版结构上没有较大变化,但是内容还是做了一些修订,尤其是对会计政策的变化做了调整,更加符合现行的会计政策,在教学上适应教学需要,在实务中符合操作的要求。

在教材修订的同时,我们对教学课件(PPT)和中文翻译也同时作了调整,保持与第二版教材的适应性与同步性。

第二版依然保留了每一章的自测题、练习题、问题,方便读者通过练习,掌握所学内容。自测题答案在每一章的最后一页,练习题和问题的参考答案在书本的最后附录中。

参与第二版的修订的除了本书主编叶建芳、孙红星外,还有叶建平(浙江工商大学)、罗冬梅(上海金融学院)、贾纬璇、陈雪梅、乔轶、李佳佳和王悦。

为了便于教师教学和读者自学的需要,本书的中文翻译和教师教学用的课件,可以在上海财经大学出版社网站上下载(WWW.SUFEP.COM)。若有需要,还可以联系本书责任编辑王永长,联系电话:021-65903826;邮件地址:wyongch@yahoo.com.cn。

编 者
2012年7月

前 言

根据读者的要求,为了适应不同层面相关专业人员对会计英语学习的需求,现在“‘十一五’国家级规划重点教材”《会计英语》的基础上进行重新编写了《会计英语》(双语简明版),教材分为九章,第一至第三章是对会计的性质及会计信息产生过程的叙述;第四至第八章是关于资产、负债和所有者权益的确认、计量和报告;第九章是关于有关企业经营活动对现金流量表的影响,以及如何编制现金流量表。为了满足读者需要,最后附录中有主要报表的中英文对照表。

本教材的特点在于简化了相关章节的内容,力求精简。本书适应于各种类型院校的财务会计专业学生以及企业相关财务人员的学习。

本书每一章有自测题、练习题、问题,以使读者通过练习,掌握所学内容。自测题答案在每一章的最后一页,练习题和问题的参考答案在书本的最后附录中。叶建平(浙江工商大学)、罗冬梅(上海金融学院)、贾纬璇、陈雪梅、乔轶、李佳佳和王悦参与了本书的部分编写工作。

另外,为了便于教师教学和读者自学的需要,本书备有中文翻译和教师教学所用课件。若有需要,请查询上海财经大学出版社网站,并在网上免费下载。联系人王永长,电话:021-65903826。

编 者
2009年8月

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