



“十二五”普通高等教育本科国家级规划教材
普通高等教育“十一五”国家级规划教材
上海财经大学精品课程系列教材



Accounting English

会计英语

通用版

主 编 叶建芳 孙红星 叶建平



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前言

本书发行已十年有余了,非常高兴看到本书在很多高校作为指定教材并被广泛采用。也很荣幸本书在成为“十一五”国家级规划教材后,又成为“十二五”国家级规划教材。本书根据 2014 年财政部发布的三个新的具体准则和修订的五个准则进行了修订。本书修订的内容涉及《企业会计准则第 2 号——长期股权投资》《企业会计准则第 9 号——职工薪酬准则》《企业会计准则第 30 号——财务报表列报》等准则。

本书现改为通用版,其原因是现在会计学原理已经是工具,特别对于管理人员来讲,它是必备的基础知识。目前中国经济全球化发展已是必然的趋势,这不单是大量跨国公司进驻中国,更多的是大量的中国企业走向世界,英语作为通行的语言,必然要求更多的中国学生学习与熟悉国际财务准则。作为已经出版了四版的会计英语,就有必要修订成为会计专业的必修课程以及更多的经管专业的辅修课程了。

本版由上海财经大学叶建芳、孙红星和浙江工商大学叶建平主编,上海金融学院罗冬梅参与撰写。本书分为九课,第一至第三课是对会计的性质以及会计信息产生过程的叙述;第四至第八课是关于资产、负债和所有者权益的确认、计量和报告;第九课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。本书每一课有自测题、练习题、问题以及一个小案例,以使读者通过练习,掌握所学内容。自测题答案在每一课的最后一页,练习题和问题的参考答案在书本的最后附录中。为了便于教师教学和读者自学的需要,本书附有教学用课件,教师教学用的课件可以联系本书责任编辑王永长,联系电话:021-65903826。

书中内容或表述或有不足,恳请读者批评指正。

作者

2016 年 4 月

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