



普通高等教育“十一五”国家级规划教材

高等院校会计专业方向选修课系列教材

会计英语

第四版

A c c o u n t i n g

叶建芳 孙红星 编著



上海财经大学出版社

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第四版前言

本书出版后,深受读者的关爱和支持,为使本书更好地为广大读者服务,作者对本书进行了修订。修订后的结构与原书略有不同,删除了原书的第四章,不再将商业企业会计单独作为一章,将与存货有关的内容进行汇总,使其内容更加紧凑以避免重复,传承与创新是第四版的重要特色。

本书分为九章,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。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。

本书每一章有自测题、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。自测题的参考答案在每一章的最后一页,练习题和问题的参考答案在本书的最后附录中。浙江工商大学叶建平和上海金融学院罗冬梅参与了本书的修订工作。

为了保持本书(第四版)与第三版的连续性,也是为了方便广大师生教学与自学的需要,本书附有 PPT 课件和习题的详细答案。

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第三版前言

随着全球经济一体化和会计国际化进程的加剧,我国会计改革也掀起了新一轮的高潮。2006年2月15日我国财政部正式发布了新会计准则。新会计准则于2007年1月1日起在上市公司中率先实施,以后国有大中型企业也将全面执行新的会计准则。

为使本书更好地为广大读者服务,让读者更好地了解我国新会计准则,以及它与国际财务报告准则和美国公认会计原则的主要差别,本书进行了第三次修订。

还有一个促使我加快修订的一个重要原因,就是本书获得了“普通高等教育‘十一五’国家级规划教材”的荣誉称号。为了更加切合新会计准则,符合高等院校教学和广大社会读者的需要,也不辱这一荣誉称号,促使我在第二版的基础上又一次进行了修订。第一章进行了全新的修订。本书的结构与原书相同,分为十课,第一至第四课是对会计的性质以及会计信息产生过程的叙述;第五至第九课是关于资产、负债和所有者权益的确认、计量和报告;第十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。

本书每一课都有自测题、讨论题、练习题、思考题以及小案例,这样编排是为了读者通过练习,掌握所学内容。自测题答案在每一课的最后一页,练习题和思考题的参考答案在书本的最后附录中。周兰、郑静、陈晓晖和谢尔莹参与了本书的部分修订工作。

作 者

2007年2月28日

再版前言

随着我国经济不断融入全球经济的发展之中,我国经济的国际交往、国际经营活动的不断向深度和广度扩展,阅读财务报表并了解各国的会计情况显得愈加重要。在了解国外会计情况时,专业英语往往是一大障碍。本书力求在帮助读者掌握会计词汇的同时,通过阅读使读者能够较为全面地学习西方会计专业知识,满足对外交流与合作的需要。本书的特点在于结合中国的会计准则,同时适当介绍国际会计准则、美国公认会计原则的相关会计实践与方法,力求使初学者能够在英语状态下,了解会计的基本理论、基本方法、基本技能等。

本书是为教学需要编写的,可作为普通高等院校的教学用书。全书分为十课,第一至第四课是对会计的性质以及会计信息产生过程的叙述;第五至第九课是关于资产、负债和所有者权益的确认、计量和报告;第十课是有关企业经济活动对现金流量的影响,以及如何编制现金流量表。

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。根据读者要求,第二版的最后部分为练习题和问题答案。浙江工商大学叶建平、朱冠平、周兰同志参与了第二版的部分编写工作。

由于水平有限与时间仓促,书中内容及其表述有不足,甚至某些失误,恳请读者批评指正。

另外,为了便于教师的教学需要,上海财经大学出版社备有教师教学用的课件和习题答案的详细讲解下载。若有需要,请致电或 E-mail 联系。联系人王永长,电话:021-65903826, E-mail:wyongch@yahoo.com.cn

编 者
2006 年 8 月

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