

二十一世纪普通高等院校实用规划教材·经济管理系列

会计英语

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二十一世纪普通高等院校实用规划教材 经济管理

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内 容 简 介

本书涉及会计学中最基本的原理、原则,涵盖了会计专业常用的词汇,牵涉到了实际业务操作方面的内容,语言通俗、流畅,基本原理、术语、概念表述准确。本书共分三个部分,第一部分介绍了会计的基本理论和体系,第二部分重点介绍了经济业务的流程处理,第三部分介绍了调整事项和财务会计报表的初步知识。

本书内容翔实、贴近实际、实用性强,采取新颖统一的格式化体例设计,因此不仅适用于高等院校会计、财务管理、审计、经济管理等专业的教学,也可以作为广大财会从业者的在岗培训教材。

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前 言

在当今全球经济一体化的大背景下,社会的人才观正在发生着巨大的变化——由单一的专门人才向复合型人才转变。各行各业的从业人员不但要精通业务知识,还要掌握相关的专业英语,这样才能有效地学习与专业知识相关的英文资料,处理好涉外事务。专业英语教学对于学生掌握职业技能,形成综合职业能力,以及对于后续学习和发展都具有重要的作用。作为专业英语的一个组成部分,会计英语的重要性也日益显现。

会计英语的教学涉及会计教育的改革,教材是教育改革的重要基础环节,没有优秀的教材就无法培养出优秀的学生。为了使高等学校学生以及广大会计实务工作者更好地掌握会计专业知识,加强英语语言与会计专业之间的整体联系,从而在英语中体会和理解会计,在会计场景中学习和掌握英语,达到能够熟练阅读英文会计文献和使用英语处理会计事务的目的,我们特地编写了本教材,以满足培养高素质会计人才的需要。本教材全面而系统地反映了现代会计最新的发展水平和趋势,融合了西方会计学理论,能适应信息化社会中对知识学习、更新和积累的需要。

作者长期从事会计基础和会计英语教学,在教学实践中积累了丰富的经验和翔实的材料,写作中注重简单、实用,多用案例来说明问题。

本教材的主要特色如下。

- (1) 在体例上,避免使用传统的大块文章做课文,力求言简意赅,通俗易懂。
- (2) 在材料的选择上,本书强调活动的多样性,同时给学生提供充实的综合能力训练。
- (3) 在内容上,切实与学生的实际水平相符,紧跟会计专业发展的最新动态,既容易理解,又反映前沿的成果。
- (4) 专业词汇涉及面广,不仅涵盖了会计专业知识,也涉及金融及电子商务等方面的专业词汇,扩展了学生的视野。

本书涉及会计学中最基本的原理、原则,涵盖了会计专业常用的词汇,牵涉到了实际业务操作方面的内容;语言表述通俗、流畅,基本原理、术语、概念表述准确;体例设计的独特性容易引起读者兴趣,注重对学生思维的诱导和启发,能引导学生积极参与到课堂教学中。为了防止在教学过程中学生有了中文翻译便不注意听讲现象的发生,本书尽量减少中文,力求以大量简洁明快的英文来诠释会计专业知识。

本教材共分三个部分:第一部分介绍了会计学的基本理论和体系,第二部分重点介绍了经济业务的流程处理,第三部分介绍了调整事项和财务会计报表的初步知识。

本书由刘智英老师编著,由张铁军负责审核,刘福波和张娜老师参与了本书的编写。



在编写本教材时,在体例和选材上做了一些新的尝试,希望能取得良好的效果。但教材建设是一项庞大的系统工程,任何一项改革都不是一蹴而就的,都或多或少存在一些不尽如人意之处,需要不断修改和完善。我们恳请广大读者对本教材的不足之处多提宝贵的意见。

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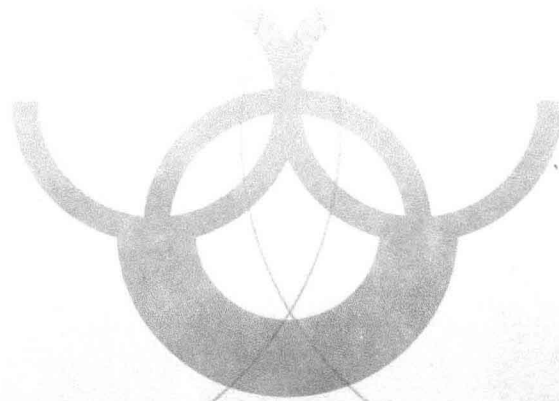
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Part One

Basics of Accounting and Double Entry Bookkeeping