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(第二版)

叶建芳 孙红星 编著



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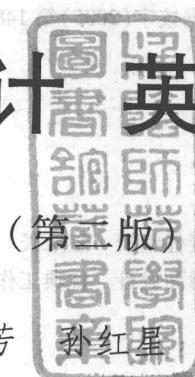
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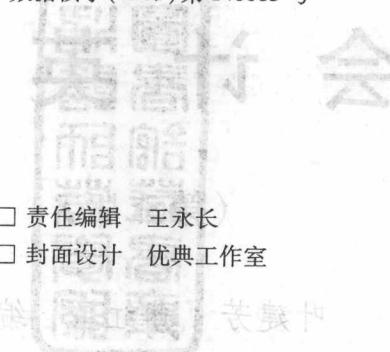
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前 言

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。叶建军、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。

编 者
2003年5月

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