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内容概要

本教材涉及政府与非营利组织会计的所有主要专业知识领域,包括州和地方政府会计、联邦政府会计、政府财务业绩分析、政府成本核算、非营利组织会计、非营利组织管制和税收、政府与非营利组织审计等。这一版无论是从政府与非营利组织会计的基本理论方面,还是从政府与非营利组织会计的主要实务方面,都有其非常可学的专业知识或专业内容。对于中国的读者来说,它有助于进一步拓展有关政府与非营利组织会计的专业知识,进一步加深对政府与非营利组织会计专业内容的理解和认识,从而更好地为我国的政府与非营利组织会计的改革和发展贡献力量。

作者简介

厄尔·R·威尔逊(Earl R.Wilson),哥伦比亚大学会计学院教授,博士,注册会计师。威尔逊教授长期从事政府会计和审计准则的研究。历任政府会计准则委员会学术委员、政府会计准则咨询委员会委员、美国联邦政府总审计长审计准则咨询委员会委员、美国注册会计师协会政府会计和审计委员会委员、美国会计学会政府与非营利部主席等职务。威尔逊教授在《会计评论》、《会计研究》、《当代会计研究》、《会计和公共政策》、《会计、审计和财务》、《政府与非营利会计研究》、《公共预算和财务》等杂志上发表了一系列的研究论文。他还获得了一系列的荣誉奖励,其中包括美国会计学会政府与非营利部授予的终生贡献奖。

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赵建勇,上海财经大学会计学院教授,博士生导师。获得教育部优秀青年教师资助计划、上海市曙光计划、上海市浦江人才计划等的资助。获得上海市高校优秀青年教师荣誉。美国伊利诺伊大学芝加哥分校工商管理学院访问学者。财政部会计准则委员会咨询专家、上海市人大常委会咨询专家。主要研究领域为财务会计、政府与非盈利组织会计。

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编辑推荐

本教材涉及政府与非营利组织会计的所有主要专业知识领域,包括州和地方政府会计、联邦政府会计、政府财务业绩分析、政府成本核算、非营利组织会计、非营利组织管制和税收、政府与非营利组织审计等。这一版无论是从政府与非营利组织会计的基本理论方面,还是从政府与非营利组织会计的主要实务方面,都有其非常可学的专业知识或专业内容。对于中国的读者来说,它有助于进一步拓展有关政府与非营利组织会计的专业知识,进一步加深对政府与非营利组织会计专业内容的理解和认识,从而更好地为我国的政府与非营利组织会计的改革和发展贡献力量。

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