

《会计英语》

图书基本信息

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前言

本书是实践校企合作、工学结合的产物，以2006年起用于财会业务流程外包跨国企业员工培训的讲义为蓝本，该讲义在实际教学中经过多轮校验和修改，逐步完善。在认真研究企业会计人员典型工作任务的基础上，打破传统课程体系，根据工作过程有机整合知识点，适应高职和应用型本科学生的认知特点，科学选择载体，既适用于模块教学，又适用于基于工作过程系统化的教学理念。因此，本书十分适合帮助高职和应用型本科财会类专业和英语专业学生应用英语进行会计知识学习和会计业务实践。同时，本书在设计逻辑和素材选择上有机结合了国际上主要的会计师执业资格考试体系的要求，从打基础的角度出发，很好地反映了ACCA、CIMA、AAT和CAT入门级科目的考试内容(详见Preface)。因此，本书特别适合海外攻读财会类专业及相关课程者进行专业学习准备，同时也适合准备参加上述考试者作为备考参考。此外，由于很好地体现了会计实务中的英语应用，本书也十分适合准备和正在从事涉外会计工作的会计人员作为工作参考。

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内容概要

《会计英语》是实践校企合作、工学结合的产物，以2006年起用于财会业务流程外包跨国企业员工培训的讲义为蓝本，该讲义在实际教学中经过多轮校验和修改，逐步完善。在认真研究企业会计人员典型工作任务的基础上，打破传统课程体系，根据工作过程有机整合知识点，适应高职和应用型本科学生的认知特点，科学选择载体，既适用于模块教学，又适用于基于工作过程系统化的教学理念。因此，《会计英语》十分适合帮助高职和应用型本科财会类专业和英语专业学生应用英语进行会计知识学习和会计业务实践。

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As a result of globalization for organizations operations, International Accounting Standards Committee (IASC) was found in 1973, with the responsibility to introduce International Accounting Standards (LASs) to harmonize possible different accounting standards and accounting policies of different countries, and to provide a framework for financial reporting that can be adopted by all countries. In 2001, it changed its name to International Accounting Standards Board (LASB) , responsible for issuing new International Financial Reporting Standards (IFRSs) . International Financial Reporting Interpretations Committee (IFRIC) , who forms part of LASB, is responsible for interpreting of the application of LASs and IFRSs if difficulties arise, and issues rapid guidance where there are different interpretations of LASs or IFRSs. Standards Advisory Council (SAC) , who is also part of LASB, advises the LASB in developing new accounting standards. In China, the accounting regulatory system is constituted by the Accounting Law, the Accounting Standards for Business Enterprises and the Accounting System for Business Enterprises.

1.8 Accounting Conceptual Framowork

The accounting conceptual framework for the preparation and presentation of financial statements sets out the concepts that underlie financial statements for external users. Financial reporting should meet the objectives of providing information about economic resources, the claims to those resources, and the changes in them; providing information that is useful to present to potential investors and creditors and other users in making rational investment, credit, and other financial decisions; providing information that is helpful to present to potential investors and creditors and other users in assessing the amounts, timing, and uncertainty of prospective cash receipts. To achieve basic objectives and implement fundamental qualities, General Accepted Accounting Principles (GAAP) has four basic assumptions, four basic principles, and four basic constraints.

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