

<<会计学>>

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内容概要

《会计学》是为那些没有会计知识背景的读者学习会计学而编著的，全书概括论述了财务会计和管理会计中的一些基础知识和基本理论问题，前10章主要阐述的是关于财务会计方面的论题；后5章主要阐述的是关于管理会计方面的内容。

全书的重点在于强调经理人、投资者或其他的公司股东应该如何使用公司财务报告，以便做出正确有效的经营决策。

书中各章均安排了一些大公司的案例和“企业战略”模块，以作为论述的基础与起点，以便读者融会贯通，运用最新的会计理论来更好地指导丰富多彩的商务实践。

《会计学》可供金融、市场营销等非会计学专业本科生和MBA学生用做会计学教材。同时适合于那些从事贸易、金融、营销等领域的人士学习会计学使用。

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章节摘录

版权页：插图：You are familiar with many large companies, such as General Motors, Barnes & Noble, and AT&T. You are also familiar with many local businesses, such as gas stations, grocery stores, and restaurants. You may work for one of these businesses. What do they have in common that identifies them as businesses ?

In general, a business is an organization in which basic resources (inputs) , such as materials and labor, are assembled and processed to provide goods or services (outputs) to customers. Businesses come in all sizes, from a local coffee house to General Motors, which sells several billion dollars' worth of cars and trucks each year. The customers of a business are individuals or other businesses that purchase goods or services in exchange for money or other items of value. In contrast, a church is not a business because those who receive its services are not obligated to pay for them. The objective of most businesses is to maximize profits. Profit is the difference between the amounts received from customers for goods or services provided and the amounts paid for the inputs used to provide the goods or services. Some businesses operate with an objective other than to maximize profits. The objective of such not-for-profit businesses is to provide some benefit to society, such as medical research or conservation of natural resources. In other cases, governmental units such as cities operate water works or sewage treatment plants on a not-for-profit basis. Our focus in this text will be on businesses operated to earn a profit. However, many of the concepts and principles also apply to not-for-profit businesses.

编辑推荐

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