

<<基础会计英语>>

图书基本信息

书名：<<基础会计英语>>

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内容概要

本教材是一本会计专业知识的英语教科书。

教材内容涵盖了会计工作的主要流程、基础知识以及热点问题。

《基础会计英语(英汉对照)》的编写目的就是要使会计专业的学生通过学习既可以快速掌握英语会计专业术语、会计基本知识, 又可以提高语言技能和实际的会计工作能力。

《基础会计英语(英汉对照)》分5个单元介绍了会计总论, 会计要素与会计等式, 会计科目与账户, 复式记账和账户分类。

《基础会计英语(英汉对照)》的特点具有实用性和先进性。

此外, 在《基础会计英语(英汉对照)》的后面还附有课文的参考译文供学生和老师学习和使用。

每个单元配有与内容相关的图表, 有利于学生直观地理解课文, 掌握专业知识。

书籍目录

Part One The Main Contents of Accounting
 Chapter General Introduction
 Section One The Origin and Evolution of Accounting
 Section Two Accounting and Accounting Information
 Section Three Accounting Object and the Rules of Capital Movement
 Section Four Accounting Functions and Purpose
 Chapter Accounting Elements and Accounting Equation
 Section One Accounting Elements
 Section Two Accounting Equation
 Chapter Accounting Subjects and Accounts
 Section One Accounting Subjects
 Section Two Accounts
 Section Three Accounting Object, Accounting Elements and Accounting Subjects
 Chapter Double Entry Bookkeeping
 Section One Introduction to the Methods of Bookkeeping
 Section Two Debit-Credit Bookkeeping
 Section Three Parallel Recording of General Ledger and Detail Ledger
 Chapter Classification of Accounts
 Section One The Meaning of Classifying Accounts
 Section Two Account Classification According to the Economic Contents
 Section Three Account Classification According to the Use and Structure
 Part Two Translation
 第一章 总论
 第一节 会计的产生和发展
 第二节 会计和会计信息
 第三节 会计对象和资金运动规律
 第四节 会计职能和会计目的
 第二章 会计要素与会计等式
 第一节 会计要素
 第二节 会计等式
 第三章 会计科目与账户
 第一节 会计科目
 第二节 账户
 第三节 会计对象、会计要素与会计科目
 第四章 复式记账
 第一节 记账方法概述
 第二节 借贷记账法
 第三节 总分类账户与明细分类账户的平行登记
 第五章 账户分类
 第一节 账户分类的意义
 第二节 账户按经济内容分类
 第三节 账户按用途和结构分类
 Part Three Appendix
 附录一 企业会计凭证, 账簿及报表
 附录二 Accounting Law of the Peoples Republic of China
 附录三 Idioms and Expressions
 附录四 中华人民共和国会计法

章节摘录

2. Single Entry Bookkeeping Single entry bookkeeping records business transactions only in one account and it does not report other related aspects. This method records the capital receipts-payment transactions in two or more accounts. As to other business, it only records in one account or even does not record. Single entry bookkeeping is the essential part of the process in the evolution of accounting methods. It is also a common bookkeeping method that people have used. It adapts to the society dominated by Natural Economy, and can reflect and supervise the uncomplicated process of economic activities. "The features of this method are as follows:

(1) It can only report one part of business transactions. It only records cash, the receipts payment of bank saving, and the closing business of accounts receivables and accounts payables. And it does not report any other transaction. (2) It can only report one aspect of business transactions. For example, cash payment only reflects the decrease of cash, but does not report expense, for it has not set up an expense account. (3) The accounting setting is not complete, and it has no complete account system. There are only credit account, debit account, and cash account. (4) It can not make a trial balancing. Because it does not report all business transactions but several aspects, and not every transaction recorded is in balance, the accounting records of total transactions in a certain period can not make a trial balancing.

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