

 新世纪会计学专业精品教材
国家级双语教学示范课程

会计专业英语教程

English in Accounting Profession

(第三版)

马建威 编著

Bob & Faye Anderson 语校

 东北财经大学出版社
Dongbei University of Finance & Economics Press





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第三版前言

随着国际企业“引进来”和国内企业“走出去”的不断发展,中国会计不仅在制度和理论上,而且在实务中,与国际会计实现了实质性、持续性趋同。同时,随着中国会计的进一步国际化,会计人员也必将与国际会计实现无缝对接。这一切都对广大会计人提出了更高的要求,尤其是在专业英语方面。一本好的专业英语教材无疑会帮助会计专业学生和会计从业人员更好地掌握“专业+英语”的相关知识,本书试图在这方面发挥一些有益的作用。

本书第三版在前两版的基础上,根据出版社、读者、学生、老师等各方的建议和意见,做了较大的修改,同时也保持了第一版、第二版的优势。本书具有如下鲜明特点:

1. 成果丰硕,特色明显。本书是马建威博士主持的2008年度教育部双语教学示范课程“中级财务会计”(Intermediate Financial Accounting)的配套教材及阶段性成果之一,也是2007年度国家级人才培养模式创新实验区:会计学全英语教学实验区的重要成果之一。本书不仅阐述中国会计的最新发展,并与FASB、IASB进行了呼应,而且书中很多案例或例题直接采用了部分中国企业的相关内容,如Chapter 9中的报表就引用了Sinopec Corp. (中国石油化工股份有限公司)的2013年年报,充分体现了会计专业英语的“本土化”。

2. 源于实践,针对性强。本书来源于近20年会计专业英语教学和全英语会计学专业教学的积累,针对性极强,可以满足会计学专业、财务管理专业、注册会计师专业,以及其他财经类相关专业的专业英语教学的需要。

3. 内容全面,体系完整。本书按照会计信息的生成、会计信息的应用(包括企业内部应用和企业外部应用)、会计信息的审计等的逻辑顺序安排全书内容,给读者展示了会计学科的几乎所有主要内容。按照结构逻辑,本书依据财务会计、成本管理会计、财务管理、审计等的专业关联性进行章节设置。(1)财务会计部分,按照会计六要素的顺序安排,具体内容为:第1章,财务会计概念框架;第2章,现金与应收款项;第3章,存货;第4章,固定资产与无形资产;第5章,投资;第6章,负债;第7章,所有者权益;第8章,利润表项目;第9章,财务报告与报表分析。(2)成本管理会计部分,包括:第10章,成本管理与决策;第11章,预算。(3)财务管理部分,包括:第12章,财务运营;第13章,财务绩效评价;第14章,内部控制。(4)审计部分,包括:第15章,审计与其他鉴证;第16章,审计工作底稿与审计报告。

4. 章节严谨,设计合理。每章以Topic for the Chapter作为切入话题,继而列出本章的Chapter Skeleton,介绍本章的主要内容和学习目标。在正文之后,列出Key

Terms 并作了诠释;在课后练习与巩固环节,设计了不同类型的 Exercises,有选择、提问、实务和案例研究等,以帮助读者更好地掌握和应用所学知识。

5. 光盘拓展,全面研习。本书沿用前两版附带光盘的做法,在内容上做了较大调整,以满足广大读者全面学习和掌握会计学科相关知识的需要。光盘中的主要内容包括:(1)扩展阅读(Broadening Your Perceptive)。提供了大量补充阅读材料,可以拓展读者的视野,加深专业知识的认知。(2)财务报告。提供了 Sinopec Corp. 的 2013 年年报和 2014 年年报,帮助读者更好地了解本书案例背景,熟悉上市公司年度报告的全貌,并可以针对连续年度的报表进行比较研习。(3)练习答案。将本书课后练习的答案放于光盘主要基于两点考虑:一是压缩本书厚度,节约成本;二是可以促使读者在自己完成练习后再去查阅答案,而不是先看答案再做练习。(4)准则与规范。增加了会计学科相关准则和规范,以便更好地掌握相关政策及其发展。(5)原版录音。我们聘请英语专家,就本书中部分核心内容进行录音。读者在学习文字材料的同时,还可以增加听觉感应,这样可以更好地掌握相关知识,并提高对专业英语的感知能力,提升学习乐趣。

6. 查阅简便,记忆快捷。本书每章之后都提供本章重要专业术语的详细注解。正文后提供了两个附录,以方便读者掌握各章重要词汇和专业术语,且便于查阅;形式多样的习题,将帮助读者巩固已学的内容。每章之后提供的相关阅读材料,充分体现时效性、国际性、专业性和可读性,可以帮助读者迅速提高专业英语语感和阅读能力。

7. 适用广泛,读者多元。本书不仅适合高等院校本科生和研究生会计学、财务管理、审计学,以及财经管理类相关专业用作专业英语教学和双语教学的理想教材,而且其他财会从业人员、教学人员、管理人员、审计和税务人员等也可用作阅读材料。本书向读者提供了丰富的会计专业英语资料,读者更可以将本书作为工具书和专业资料,使其成为专业人员的“案头必备”。

本书由马建威博士编著,参与本书编写的人员还有:马竞楠、段文灏、张静楠、胡洋洋、蒋兆华、梁村、马冰妍等,他们或进行资料搜集,或录入排版,或对文稿进行校对。此外,本书由 CCTV 原美籍英语专家 Bob & Faye Anderson 负责语校。

本书的出版得到财政部财政科学研究所、北京工商大学商学院、兰州理工大学经管学院的大力支持,在此一并表示感谢。感谢东北财经大学出版社的大力支持,尤其是李智慧主任付出的辛勤与努力。

本书的出版既是一个阶段工作的总结和汇报,又是一个新的开始,我们期盼读者的意见和建议,以期改进。

马建威

2015年5月

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Chapter 1 Financial Accounting Conceptual Framework

Topic for the Chapter

What Is Accounting for?

Some people consider accounting as a highly technical field which is practiced and understood only by professional accountants. Actually, nearly everyone practices “accounting” in one form or another on an almost-daily basis. Accounting is the art of interpreting, measuring, and communicating the results of economic activities. Whether you are paying your phone bill, balancing your checkbook, preparing your income tax return, or managing a multinational corporation, you are working with accounting concepts and accounting information.

Accounting has often been called the language of business. It is the method companies use to communicate financial information to their employees and to the public. And information is important for many decisions. Such terms as assets, liabilities, net income, cash flow, and earnings-per-share are but a few examples of technical accounting terms widely used throughout the business world. Every investor, manager, and business-decision maker needs a clear understanding of accounting terms and concepts if he or she is to participate and communicate effectively in the business community.

The use of accounting information is not limited to the business world. We live in an era of accountability. An individual must account for his or her income and must file income tax returns. Often an individual must supply personal accounting information in order to qualify for a loan, to obtain a credit card, or to be eligible for a college scholarship.

The study of accounting should not be limited to students majoring in accounting or finance. Everyone who engages in economic activity — which means everyone — will benefit from understanding the nature, significance, and limitations of accounting information.

Chapter Skeleton

The primary purpose of this chapter is to explore the nature of accounting information and the environment in which it is developed and used. We emphasize the financial accounting conceptual framework, including the purpose of accounting and financial reporting, accounting basis and assumptions, accounting principles and measurement bases, and the qualitative characteristics of financial accounting information.

After studying this chapter you should be able to meet these learning objectives:

- ◇ Define accounting, financial accounting, and financial statement.
- ◇ Describe and prepare a balance sheet; define assets, liabilities, and owner's equity.
- ◇ Explain the accounting bases and assumptions.
- ◇ Describe the accounting principles and measurement bases and qualitative characteristics of financial accounting information.

1.1 The Purpose of Accounting and Financial Reporting

1.1.1 Accounting

May be described as the process of identifying, measuring, recording, and communicating economic information to permit informed judgments and decisions by users of that information.

The origins of accounting are generally attributed to the work of Luca Pacioli, an Italian Renaissance mathematician. Pacioli was a close friend and tutor to Leonardo da Vinci and a contemporary of Christopher Columbus. In his text *Summa de Arithmetica, Geometria, Proportione et Proportionalite*, Pacioli described a system to ensure that financial information was recorded efficiently and accurately.

With the advent of the industrial age in the nineteenth century and, later, the emergence of large corporations, a separation of the owners from the managers of business took place. As a result, the need to report the financial status of an enterprise became more important, to ensure that managers acted in accord with the owners' wishes. Also, transactions between businesses became more complex, making necessary improved approaches for reporting financial information. Our economy has evolved into a post-industrial age — the information age — in which many “products” are information services. The computer has been the driver of the information age.

The basic purpose of accounting is to provide decision makers with information useful in making economic decisions. These decisions concern the allocation and use of scarce resources, such as money, land, and labor. The manner in which we allocate and use economic resources shapes the world's economies. Resource allocation decisions determine prices, wages, the goods and services we produce, the adequacy of our food supplies, the quality of our transportation systems, and which countries will prosper or suffer economic decline.

Just as there are many different types of economic decisions, there are many types of accounting information. The terms, *financial accounting*, *management accounting*, and *tax accounting*, are often used in describing the types of accounting information most widely used in the business community. Because our primary focus is financial accounting, we