

英汉财务报告

理论与实务

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前 言

随着中国改革开放的不断深入,特别是入世以后的十多年来,越来越多的中国企业走向国际,英语在国际商业会计语言中重要性日益显现。广大会计工作者,尤其是那些在外企、中外合资企业、外贸企业工作的会计师及财会人员会面临编制英语会计报表。本书的编写,旨在帮助财会工作者使用正确的英语编制出规范的会计报告,以向相关部门呈报。

本书涉及财务报告内容全面、设计新颖、方法务实、言简意赅、通俗易懂,具有较强的可读性和操作性。不仅对广大财会工作者大有帮助,也可作为高等院校相关专业学生自学专业英语的教科书。

本书编写分工如下:

栗萧(河南科技学院)编写第一章,约3万字;郭娟娟(河南科技学院)编写第二章、附录一,共计约4万字;任俊香(河南科技学院)编写第三、五章,共计约4万字;炎文晓(河南科技学院)编写第四章,约3万字;赵元(河南科技学院)编写第六章、附录二,共计约4万字;李一(河南科技学院)编写第七章,约3万字;冯静(河南科技学院)编写第八章,约3万字;鲁玉庄(河南科技学院)编写第九、十章,共计约5万字。全书由鲁玉庄统稿。

借本书面世之际,衷心感谢河南科技学院经济管理学院史保金教授在本书编写过程中所给予的无私帮助和中肯建议。也感谢本书其他编委的不懈努力,没有他(她)们的鼎力合作,该书问世无疑会延续很多时日。

鲁玉庄
2013年3月

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Chapter One:

General Description on Accounting Reports

1. Contents of Accounting Reports

Accounting reports are summarised written – documents, with which enterprises provide to relevant parties and government offices about their financial condition and business results. In China, accounting reports are composed of accounting statements and relevant working notes. The accounting statements include Balance Sheet, Profit & Loss Accounts, Statement of Changes in Financial Position, etc.

Accounting Reports are not exactly the same as Accounting Statements. They are much so related and also different somehow. One of the main functions for accountants, especially the external accounting reporters, is to provide information to relevant users such as investors, creditors, potential investors, to enable them to make a reasonable financial decision. And the users can therefore estimate the funds flow, circulating speed and time in a future period. Accountants accomplish their reporting function via accounting statements. Without it, users both internal and external can impossibly understand the company's financial situation completely and systematically.

Accounting reports can serve several purposes as stated below:

第一章 会计报告概述

一、会计报告的内容

会计报告是企业向有关方面以及国家有关部门提供财务状况和经营成果的总结性书面文件。我国的会计报告由会计报表和报表说明书组成。这些会计报表包括资产负债表,损益表,财务状况变动表,等。

会计报告并不完全和会计报表相同。两者既有联系又有区别。会计,特别是对外报告会计,主要功能之一就是向和本企业有关的用户,例如,企业现在的和潜在的投资者和信贷者,提供能使他们作出合理的经济决策所需的有用的信息。这样,这些用户就可以对于企业在未来一段时期内的资金流动,资金流速及时间做出预测。会计的报告职能是通过会计报表完成的。如果缺少了会计报表,会计信息的内外使用者就不能全面和系统地理解企业的财务状况。

会计报告具有如下几项功能:

1. They help management assess the efficiency of the company.
Managers will almost certainly wish to know the results of past decisions. Were they right or wrong? Did the results coincide with expectations? Exactly where did differences between expected and actual figures arise? How did different parts of the business perform?
2. A knowledge of past performance is generally considered to be of use in making decisions about future. Almost any plans for the future will require knowledge of the present financial state of a company. Information about the past often provides a good guide to future events. This second objective is rather different to the others. It must be recognised that, while the accounting reports provide much useful information for decision – making, it is actually the decision – maker who predicts what will happen.
3. In a share – holding company, shareholders shall be willing to understand accounting information, to know about the company's profitability and the size of dividends in comparison with retained earnings.
4. Both long – term and short – term creditors of a company (including the bank where the company has its account) need the accounting information, for they want to know about the ability of the company to repay its debts.
5. Taxation authorities should be provided with the accounting reports, since they want to know about the company's business turn – over and profits, in order to assess the tax payable.

1. 它们能帮助经理人员估测企业的经济效益。经理

们肯定想得知他们过去所作出的决策所导致的结果,决策的是对还是错?所产生的结果是否与愿望相符?事与愿违的原因到底在哪里?企业各部门的表现怎样?

2. 一般来说,总结企业过去的经营状况和经验对于未来的经营决策是有用的。因为,几乎所有关于将来的计划都要求对于企业目前的财务状况有所了解。前事常常可以作为后事的老师呢。当然,这一点确实具有它的特殊性。我们必须意识到,尽管会计报告确实能对于财务决策提供非常有益的信息,但还是要由那些决策者们自己去预见未来将发生的事情。

3. 在一个股份公司里,股东们会很了解到会计信息,从而得知企业的盈利状况,企业利润留成和分红的情况。

4. 公司的借贷者,无论是长期借贷者还是短期借贷者,(包括公司的开户银行),均需要该公司的会计信息,因为他们想知道公司的还贷能力如何。

5. 会计报告应当向税务部门提供,因为税务部门想要了解该企业的营业额和利润额,以便估测应纳税额。

6. Accounting reports should also be submitted to Industrial & Commercial Administration Bureau, since governments want to put the whole economy under their control in the large.
7. Financial analysts and consultants need accounting information, for their clients' s interests. For instance, stock brokers need the information, to provide business advices to the investors on stock exchange; and financial journalists need information for their reading public.

In a word, accounting information is prepared in accounting reports to satisfy the needs of these different groups and individuals. Managers of a business need the most information, to help them take their planning and control decisions. Of course, being managers, they obviously have "special access" to information about the business, because they are in the position of getting whatever internally produced statements and information they require.

2. Structures of Accounting Reports

Accounting reports is an indispensable part of the business accounting. Depending on various statements, accounting reports reflect a company' s financial position and business results systematically and periodically in all aspects, to provide necessary information to those investors and creditors for their decision making. In order to meet different needs of the information users, the accounting reports can be prepared in three different standards.

6. 会计报告还应当向工商管理局报送,因为政府要从宏观上管理整个国民经济。

7. 财务分析人员和咨询专家们需要会计信息。因为他们的客户对这些信息感兴趣。例如,证券经纪人需要有关信息,以便向投资者们就买卖证券和股票做出咨询。财经专栏的记者们也需要向他们的读者提供会计信息。

一句话,会计报表中所包含的会计信息是用以满足那些各种各样的团体和个人的需求的。公司经理们对于会计信息的需要量最大,因为这些信息可以帮助他们编制计划和作出决策。当然,做为经理,他们肯定会有其它的“捷径”去获取信息。因为,他们的权力能使他们得到任何内部使用的信息和资料。

二、会计报告的结构

会计报告是会计核算的不可缺少的一个组成部分。会计报告借助于各种会计报表及时,系统、全面地反映企业的财务状况和经营成果,为投资者和债权人作出决策提供必要的信息。为了满足不同的信息用户的需求,企业的会计报表可根据三个不同的标准来编制。

(1). Published accounting reports

These accounting reports are mainly used to provide information to company's existing and potential investors, as well as the lenders, and to satisfy their needs of investments in the business. Accounting reports can reveal a company's financial situation, operating results, capital structure, and funds application within a certain period. These are the major information being considered by those investors when making decision. To strengthen the comparative nature of accounting information and to let investors know better about the real value of a company, accounting reports must be prepared in accordance with the nationally unified accounting standards and examined by registered accountants with their signatures. The accounting reports are composed of balance sheet, profit & loss account, statement of changes in financial position, and some appendixes.

(2). Accounting reports submitted to government bodies

These accounting reports are referred to those submitted to relevant government bodies according to official requirements, to meet the needs of these departments to control enterprises indirectly. Enterprises are obliged to provide necessary information and figures, such as the production costs, funds applications, profit and its distribution, etc. to government offices concerned. These accounting reports consist of assets appreciation statement, credit funds application report, costs report, expenditures records, stock-taking report, fixed assets and accumulated depreciation statement, etc.

1. 向社会公开的会计报表

这类报表主要用于向投资者和债权人和潜在的投资者提供信息,以满足他们在企业投资的需要。会计报表揭示了企业在一定时期内的财务状况,经营成果,资本结构和资金运用的情况。这些正是投资者们在投资决策时所参考的主要资料。为了增强会计报表所提供的信息的可比性和使投资者了解企业的真实价值,会计报告必须根据全国统一的会计准则编制,并经注册会计师加以验证。这类会计报告应包括资产负债表,损益表,财务状况变动表及其附表。

2. 向国家有关部门报送的各种会计报表

这类会计报表指按官方要求而向有关部门报送的会计报表,以满足这些部门对于企业的间接的管理的需要。企业有义务向政府有关部门提供诸如生产成本,资金运用,利润及其分配等必要的资料信息。这些会计报表包括资产增值表,信贷资金使用情况表,成本报告,费用表,存货表和固定资产及其累计折旧表等。