



普通高等教育“十一五”国家级规划教材

会计英语

ACCOUNTING ENGLISH

主编 / 孟 焰 白蔚秋



经济科学出版社
Economic Science Press

普通高等教育“十一五”国家级规划教材

会 计 英 语

ACCOUNTING ENGLISH

孟 焰 白蔚秋 主编

经济科学出版社

图书在版编目 (CIP) 数据

会计英语/孟焰, 白蔚秋主编. —北京: 经济
科学出版社, 2010. 12

普通高等教育“十一五”国家级规划教材

ISBN 978 - 7 - 5141 - 0174 - 4

I. ①会… II. ①孟… ②白… III. ①会计 -
英语 - 高等学校 - 教材 IV. ①H31

中国版本图书馆 CIP 数据核字 (2010) 第 244430 号

责任编辑: 侯加恒

责任校对: 刘 昕

版式设计: 代小卫

技术编辑: 王世伟

会计英语

孟 焰 白蔚秋 主编

经济科学出版社出版、发行 新华书店经销

社址: 北京市海淀区阜成路甲 28 号 邮编: 100142

总编部电话: 88191217 发行部电话: 88191540

网址: [www. esp. com. cn](http://www.esp.com.cn)

电子邮件: [esp@ esp. com. cn](mailto:esp@esp.com.cn)

北京三木印刷有限公司印装

710 × 1000 16 开 38 印张 700000 字

2010 年 12 月第 1 版 2010 年 12 月第 1 次印刷

ISBN 978 - 7 - 5141 - 0174 - 4 定价: 60.00 元

(图书出现印装问题, 本社负责调换)

(版权所有 翻印必究)

前 言

随着我国改革开放的不断深入和国际经济一体化进程的加快,我国会计步入与国际会计通用惯例趋同的轨道,财政部也已发布了中国企业会计准则与国际财务报告准则持续趋同路线图。为了使高等院校的会计学、管理学和经济专业的学生以及广大会计实务工作者掌握好西方会计的专业知识,加强英语语言与会计专业之间的整体联系,从而能够在英语中体会理解会计,在会计中学习掌握英语,达到能够熟练阅读英文会计文献和使用英语处理会计工作的目的,我们根据国外最新的一些英文原版大学会计教材编写了这部教材。

本书共分为18章,包括了财务会计、成本会计、管理会计的基本理论与实务的主要内容。为了便于教学和帮助读者系统自学各章的内容,本书各章内容包括:学习目标、英文课文、专业词汇与词组、参考译文、问题讨论题、自测题、词汇练习题、实务练习题、汉译英练习题、英译汉练习题,并在每章的结尾处给出了自测题的答案。为了便于读者全面复习,本书还在附录2中给出了各章的词汇练习题、实务练习题、汉译英练习题、英译汉练习题的参考答案。由于本书的英文课文主要取材于美国的大学会计教科书,为了帮助读者掌握美、英两国会计词汇的差异,本书在附录3中给出了一些常见的同词义但用词不同的美、英会计词汇。本书内容丰富,语言简练,兼顾了英语学习与专业学习的基本特点,是广大读者学习会计英语语言和会计专业知识的一部较为理想的会计英语教科书。

本书第一章、第二章、第五章以及附录3由孟焰教授编写,第三章、第四章和第六章由武羿副教授编写,第七章、第八章、第九章、第十章、第十三章和第十七章由白蔚秋副教授编写,第十一章、第十二章、第十四章由郑海英副教授编写,第十五章、第十六章、第十八章由李晓梅副教授编写。全书由中央财经大学孟焰教授和白蔚秋副教

授负责总纂。

本书在出版过程中，得到了经济科学出版社侯加恒编审的大力支持，在此深表谢意。

由于我们的水平有限，书中难免有错误疏漏之处，恳请广大读者批评指正。

编者

2010年11月18日

CONTENTS

CHAPTER 1	OVERVIEW OF ACCOUNTING	(1)
1-1	<i>What is accounting?</i>	(1)
1-2	<i>Divisions of accountants' work</i>	(2)
1-3	<i>Accounting concepts and principles</i>	(5)
1-4	<i>Accounting elements</i>	(9)
1-5	<i>Accounting equation</i>	(11)
1-6	<i>Effect of business transactions upon the accounting equation</i>	(11)
	<i>KEY WORDS, PHRASES AND SPECIAL TERMS</i>	(13)
	<i>ASSIGNMENTS</i>	(17)
CHAPTER 2	ACCOUNTING CYCLE AND BASIC FINANCIAL STATEMENTS	(23)
2-1	<i>What is accounting cycle?</i>	(23)
2-2	<i>The ledger</i>	(24)
2-3	<i>Debit and credit entries</i>	(25)
2-4	<i>Double-entry accounting</i>	(25)
2-5	<i>The journal</i>	(26)
2-6	<i>Adjusting entries</i>	(27)
2-7	<i>Closing the accounts</i>	(29)
2-8	<i>The basic financial statements</i>	(33)
	<i>KEY WORDS, PHRASES AND SPECIAL TERMS</i>	(36)
	<i>ASSIGNMENTS</i>	(38)
CHAPTER 3	CASH AND MARKETABLE SECURITIES	(46)
3-1	<i>Cash</i>	(46)

3-2	<i>Marketable securities</i>	(53)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(55)
	ASSIGNMENTS	(57)
CHAPTER 4	ACCOUNTS RECEIVABLE	(63)
4-1	<i>Understanding accounts receivable</i>	(63)
4-2	<i>Dealing with uncollectible accounts receivables</i>	(64)
4-3	<i>Different approaches to estimating credit losses</i>	(68)
4-4	<i>Managing accounts receivable</i>	(72)
4-5	<i>Evaluating the quality of accounts receivable</i>	(73)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(74)
	ASSIGNMENTS	(75)
CHAPTER 5	INVENTORY	(81)
5-1	<i>What is inventory?</i>	(81)
5-2	<i>Two systems of inventory accounting</i>	(82)
5-3	<i>Taking a physical inventory</i>	(83)
5-4	<i>Inventory measurement</i>	(83)
5-5	<i>Estimating inventories</i>	(90)
5-6	<i>Comparison of the accounting recording procedures under the two systems of inventory accounting</i>	(91)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(93)
	ASSIGNMENTS	(95)
CHAPTER 6	LONG-LIVED ASSETS	(101)
6-1	<i>Understanding plant assets</i>	(101)
6-2	<i>Acquisition of plant assets</i>	(102)
6-3	<i>Depreciation</i>	(104)
6-4	<i>Disposal of plant and equipment</i>	(108)
6-5	<i>Intangible assets</i>	(110)
6-6	<i>Natural resources</i>	(115)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(116)
	ASSIGNMENTS	(118)

CHAPTER 7	CURRENT LIABILITIES	(125)
7-1	<i>The features of the current liabilities</i>	(125)
7-2	<i>Accounts payable</i>	(125)
7-3	<i>Notes payable</i>	(126)
7-4	<i>The current portion of long-term debt</i>	(127)
7-5	<i>Accrued liabilities</i>	(127)
7-6	<i>Unearned revenue</i>	(128)
7-7	<i>Estimated liabilities</i>	(129)
7-8	<i>Loss contingencies</i>	(129)
7-9	<i>Commitments</i>	(130)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(130)
	ASSIGNMENTS	(131)
CHAPTER 8	LONG-TERM LIABILITIES—BONDS	(136)
8-1	<i>What are bonds?</i>	(136)
8-2	<i>Authorization of a bond issue</i>	(137)
8-3	<i>Transferability of bonds</i>	(137)
8-4	<i>Quoted market prices</i>	(137)
8-5	<i>Types of bond</i>	(138)
8-6	<i>Tax advantage of bond financing</i>	(139)
8-7	<i>Bonds issued at par</i>	(139)
8-8	<i>Bonds issued at a discount</i>	(140)
8-9	<i>Bonds issued at a premium</i>	(141)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(142)
	ASSIGNMENTS	(143)
CHAPTER 9	PARTNERSHIPS	(147)
9-1	<i>What is a partnership?</i>	(147)
9-2	<i>Significant features of a partnership</i>	(147)
9-3	<i>The types of partnerships</i>	(149)
9-4	<i>Accounting practices in partnerships</i>	(149)
9-5	<i>Allocating partnership net income among the partners</i>	(152)
9-6	<i>Admission of a new partner</i>	(155)

9-7	<i>Liquidation of a partnership</i>	(158)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(160)
	ASSIGNMENTS	(160)
CHAPTER 10 CORPORATION		(166)
10-1	<i>What is a corporation?</i>	(166)
10-2	<i>Significant features of a corporation</i>	(167)
10-3	<i>Formation of a corporation</i>	(168)
10-4	<i>Stockholders' equity</i>	(170)
10-5	<i>Authorization and issuance of capital stock</i>	(170)
10-6	<i>Common stocks and preferred stocks</i>	(172)
10-7	<i>Dividends</i>	(174)
10-8	<i>Treasury stock</i>	(177)
10-9	<i>Illustration of a stockholders' equity section</i>	(178)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(179)
	ASSIGNMENTS	(179)
CHAPTER 11 STATEMENT OF CASH FLOWS		(186)
11-1	<i>Introduction</i>	(186)
11-2	<i>Classification of cash flows</i>	(188)
11-3	<i>Methods for presenting the statements of cash flows</i>	(189)
11-4	<i>Non-cash transactions</i>	(191)
11-5	<i>Preparing the statement of cash flows</i>	(192)
11-6	<i>Usefulness of the statement of cash flows</i>	(201)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(202)
	ASSIGNMENTS	(203)
CHAPTER 12 FINANCIAL STATEMENTS ANALYSIS		(209)
12-1	<i>Introduction</i>	(209)
12-2	<i>Basic analytical procedures</i>	(211)
12-3	<i>Calculating main financial statement ratios</i>	(214)
12-4	<i>Limitations of the ratio analysis</i>	(225)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(227)
	ASSIGNMENTS	(228)

CHAPTER 13	MANAGEMENT ACCOUNTING CONCEPTS AND COST CLASSIFICATIONS	(233)
13-1	<i>The role of management accounting</i>	(233)
13-2	<i>Comparison of financial and management accounting</i>	(234)
13-3	<i>Management accounting and the management process</i>	(236)
13-4	<i>General cost classifications</i>	(239)
13-5	<i>Product costs versus period costs</i>	(240)
13-6	<i>Cost classifications for predicting cost behavior</i>	(241)
13-7	<i>Cost classifications for assigning costs to cost objects</i>	(242)
13-8	<i>Cost classifications for decision making</i>	(242)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(243)
	ASSIGNMENTS	(245)
CHAPTER 14	COST BEHAVIOR ANALYSIS	(250)
14-1	<i>Cost behavior and its classification</i>	(250)
14-2	<i>Mixed cost separation</i>	(254)
14-3	<i>Cost-volume-profit analysis</i>	(259)
14-4	<i>Break-even analysis</i>	(262)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(264)
	ASSIGNMENTS	(266)
CHAPTER 15	ACTIVITY-BASED COSTING	(271)
15-1	<i>Activity-based costing: an overview</i>	(271)
15-2	<i>Designing an activity-based costing system</i>	(273)
15-3	<i>Comparison of traditional and ABC product costs</i>	(278)
15-4	<i>The limitations of activity-based costing</i>	(283)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(284)
	ASSIGNMENTS	(284)
CHAPTER 16	BUDGETING	(289)
16-1	<i>Objectives of budgeting</i>	(289)
16-2	<i>Master budget</i>	(291)
16-3	<i>Operating budgets</i>	(292)

16-4	<i>Financial budgets</i>	(299)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(305)
	ASSIGNMENTS	(305)
CHAPTER 17 STANDARD COSTING AND VARIANCE ANALYSIS		(310)
17-1	<i>Standard costs and how to use them by the managers</i>	(310)
17-2	<i>Computing standard costs</i>	(312)
17-3	<i>Variance analysis</i>	(314)
17-4	<i>Computing direct materials variances</i>	(314)
17-5	<i>Computing direct labor variances</i>	(316)
17-6	<i>Computing overhead variances</i>	(317)
17-7	<i>Using cost variances to evaluate manager's performance</i>	(321)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(321)
	ASSIGNMENTS	(322)
CHAPTER 18 PERFORMANCE MANAGEMENT AND EVALUATION		(327)
18-1	<i>Organizational goal and the balanced scorecard (BSC)</i>	(327)
18-2	<i>Performance measurement</i>	(331)
18-3	<i>Responsibility accounting</i>	(335)
	KEY WORDS, PHRASES AND SPECIAL TERMS	(339)
	ASSIGNMENTS	(340)
APPENDIX 1 REFERENCE VERSION		(347)
APPENDIX 2 REFERENCE SOLUTIONS TO EXERCISES		
	IN VARIOUS CHAPTERS	(541)
APPENDIX 3 DIFFERENCES OF ACCOUNTING VOCABULARIES		
	IN AMERICAN AND BRITISH ENGLISH	(587)

参考译文目录

第1章 会计概论	(347)
1-1 什么是会计	(347)
1-2 会计师的工作种类	(348)
1-3 会计概念与原则	(350)
1-4 会计要素	(353)
1-5 会计等式	(354)
1-6 经济业务对会计等式的影响	(355)
第2章 会计循环和基本财务报表	(357)
2-1 什么是会计循环	(357)
2-2 分类账	(358)
2-3 借方及贷方分录	(358)
2-4 复式记账会计	(359)
2-5 日记账	(359)
2-6 调整分录	(360)
2-7 结账	(362)
2-8 基本财务报表	(365)
第3章 现金和有价证券	(368)
3-1 现金	(368)
3-2 有价证券	(373)
第4章 应收账款	(376)
4-1 认识应收账款	(376)
4-2 处理无法收回的应收账款	(376)

4-3	预估信用损失的不同方法·····	(380)
4-4	管理应收账款·····	(383)
4-5	评价应收账款的质量·····	(383)
第5章	存货·····	(385)
5-1	什么是存货·····	(385)
5-2	两种存货会计制度·····	(385)
5-3	存货的盘点·····	(386)
5-4	存货计量·····	(387)
5-5	存货价值的估计·····	(392)
5-6	两种存货会计制度下的会计入账程序比较·····	(393)
第6章	长期资产·····	(395)
6-1	认识长期资产·····	(395)
6-2	长期资产的购置·····	(396)
6-3	折旧·····	(397)
6-4	固定资产的处置·····	(400)
6-5	无形资产·····	(402)
6-6	自然资源·····	(405)
第7章	流动负债·····	(407)
7-1	流动负债的特点·····	(407)
7-2	应付账款·····	(407)
7-3	应付票据·····	(408)
7-4	长期负债的当期(到期)部分·····	(408)
7-5	应计负债·····	(409)
7-6	预收收入·····	(410)
7-7	估计负债·····	(410)
7-8	或有损失·····	(410)
7-9	承付款项·····	(411)
第8章	长期负债——债券·····	(412)
8-1	什么是债券·····	(412)
8-2	债券的核准发行·····	(413)

8-3	债券的转让	(413)
8-4	挂牌价	(413)
8-5	债券的种类	(413)
8-6	债券筹资的纳税优势	(414)
8-7	按面值发行债券	(415)
8-8	债券折价发行	(416)
8-9	债券溢价发行	(417)
第9章	合伙企业	(418)
9-1	什么是合伙企业	(418)
9-2	合伙企业的重要特征	(418)
9-3	合伙企业的类型	(419)
9-4	合伙企业的会计实务	(420)
9-5	合伙企业的净收益分配	(423)
9-6	新合伙人入伙	(425)
9-7	合伙企业的清算	(427)
第10章	公司	(430)
10-1	什么是公司	(430)
10-2	公司的重要特征	(430)
10-3	公司的创建	(432)
10-4	股东权益	(433)
10-5	股本的核定与发行	(433)
10-6	普通股和优先股	(435)
10-7	股利	(437)
10-8	库藏股票	(438)
10-9	股东权益项目举例	(439)
第11章	现金流量表	(441)
11-1	现金流量表概述	(441)
11-2	现金流量的分类	(442)
11-3	现金流量表的列报方法	(443)
11-4	非货币交易	(445)
11-5	现金流量表的编制	(446)

11-6	现金流量表的用途	(453)
第12章	财务报表分析	(455)
12-1	财务报表分析简介	(455)
12-2	基本分析程序	(456)
12-3	财务比率计算	(459)
12-4	比率分析的局限性	(469)
第13章	管理会计概念与成本分类	(472)
13-1	管理会计的角色定位	(472)
13-2	财务会计与管理会计的对比	(473)
13-3	管理会计与管理过程的关系	(475)
13-4	成本的一般分类	(476)
13-5	产品成本与期间费用	(477)
13-6	为判断成本习性而进行的成本分类	(478)
13-7	为确定成本对象而进行的成本分类	(479)
13-8	为便于决策而进行的成本分类	(479)
第14章	成本习性分析	(481)
14-1	成本习性及其分类	(481)
14-2	混合成本分解	(485)
14-3	本·量·利分析	(489)
14-4	保本点分析	(492)
第15章	作业成本法	(494)
15-1	作业成本法概述	(494)
15-2	作业成本计算系统设计	(496)
15-3	传统成本与 ABC 产品成本的比较	(499)
15-4	作业成本法的局限性	(504)
第16章	预算	(505)
16-1	预算的目标	(505)
16-2	总预算	(506)
16-3	经营预算	(508)

16-4	财务预算	(514)
第17章	标准成本计算法与差异分析	(520)
17-1	什么是标准成本以及管理人员如何使用标准成本	(520)
17-2	计算标准成本	(521)
17-3	差异分析	(523)
17-4	计算直接材料差异	(523)
17-5	计算直接人工差异	(524)
17-6	计算制造费用差异	(525)
17-7	利用成本差异评价管理人员的业绩	(528)
第18章	绩效管理和评估	(530)
18-1	企业组织的目标和平衡计分卡 (BSC)	(530)
18-2	绩效测评	(534)
18-3	责任会计	(537)
主要参考书目		(590)

CHAPTER 1

OVERVIEW OF ACCOUNTING

会计概记

LEARNING OBJECTIVES

After studying this chapter, you should be able to

1. Explain what accounting is.
2. Identify the divisions of accountants' work.
3. Describe the accounting concepts and principles.
4. Explain what the accounting elements are.
5. Explain what the accounting equation is.
6. Indicate the effects of various transactions upon the accounting equation.

1-1 What is accounting?

Accounting is an information system of interpreting, recording, measuring, classifying, summarizing, reporting and describing business economic activities with monetary unit as its main criterion. The accounting information is primarily supplied to owners, managers and investors of every business, and other users to assist in the decision-making process. Therefore, accounting is also called "the language of business".

Accounting is a basic and vital element in every modern business. It records the past growth or decline of the business. Careful analysis of these results and trends may suggest the ways in which the business may grow in the future. How do business executives know whether a company is earning profit or incurring losses? How do they know the company is solvent or insolvent, and whether it probably will be solvent, say, a month from today? The answer to both of these questions in one word is accounting.