

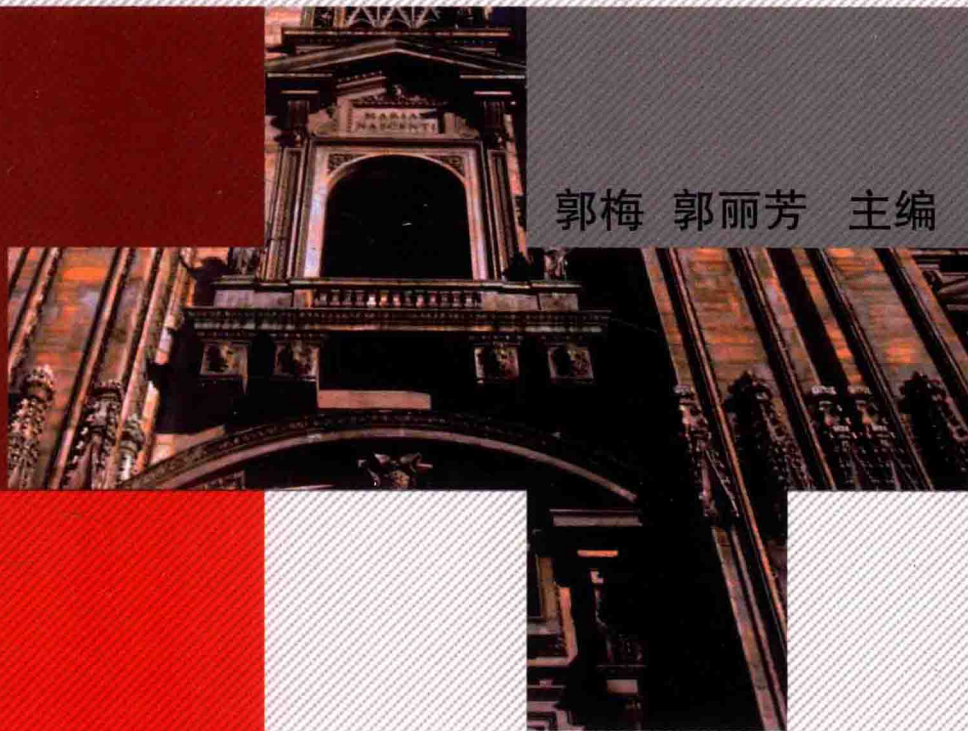


普通高等教育“十一五”国家级规划教材
高职高专规划教材

实用会计英语

PRACTICAL ACCOUNTING ENGLISH 第2版

郭梅 郭丽芳 主编



机械工业出版社
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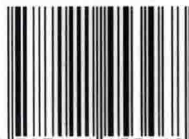
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PRACTICAL ACCOUNTING ENGLISH

第2版

主 编 郭 梅 郭丽芳
副主编 李伊冷 邓满秀 刘悦
参 编 尹平娥 王 军



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本书共分10个教学单元,每个单元均包含引导案例、精读课文、单词与词组及其注释、阅读材料以及课后习题。所选内容题材涉及会计总论,账户与复式记账,流动资产,非流动资产,负债,所有者权益,收入、费用和利润,资产负债表,损益表,现金流量表。本书充分体现了高等职业教育的特色,理论内容以“必需、够用”为度,突出了实用性。

本书是普通高等教育“十一五”国家级规划教材之一,可作为大专院校专科财务会计类专业师生的教材及参考用书,也可作为各类会计从业人员的参考用书。

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第2版



前言

本书第1版自2007年6月出版以来,得到了众多读者的厚爱,很多高职院校的师生对本教材给予了中肯的评价。在肯定本书的同时,他们也指出了书中所存在的各种错误和不足,提出了许多建设性意见。为了更好地满足读者对会计英语学习需要,编者对本书进行了修订。

本次修订以财政部2007年1月1日实施的新企业会计准则为依据,保持了第1版的基本结构、内容体系和风格特点,在此基础上删除了部分过时的内容,使用了新的术语,并对所有资料和数据都进行了更新,同时对一些重要的基本理论或知识点加以充实,以便读者更好地理解和学习本教材。

整体而言,第2版保留了原书的特色,编排新颖独特,使用方便;内容深入浅出,难易适度;语言清晰易懂。

本次修订由湖北交通职业技术学院郭梅、郭丽芳老师负责。教材修订具体分工为:李伊冷老师修订第1、2章,邓满秀老师修订第3、4章,刘悦老师修订第5章,郭梅老师修订第6章,郭丽芳老师修订第7、8、9章,尹平娥、王军老师修订第10章。

为方便教学,本书配备电子课件等教学资源。凡选用本书作为教材的教师均可索取,请发送邮件至 cmpgaozhi@sina.com, 咨询电话:010-88379375。

编者



为适应我国加入 WTO 后经济发展的新形势,根据高职高专院校学生培养目标和要求,我们参阅了大量国内外会计专业文献,编写了这本实用会计英语教材。希望通过对本书的学习,读者能了解国内外最新的会计信息和案例,理解必需的会计英语专业知识,掌握一定的专业英语词汇,达到认知并使用英语处理常规会计业务、获取所需信息的目的。本书选取了具有针对性、实用性和可操作性的国内外素材和案例,力图使其成为“教师好教,学生易学”的实用型专业教材。

本书在编写过程中突出了以下特点:

(1) 从学生的接受能力出发,选取的专业教学内容难易适中,有效地结合了会计专业和英语语言的特点,充分体现了培养高职高专应用型人才的特点。

(2) 全书的编排新颖独特,使用方便。学习目标、引导案例、课文与单词的分栏排列便于学生学习;课后的练习侧重于培养学生用英语处理日常会计业务的实际操作能力;课后阅读提供了丰富的与篇章主题相关的英文资料。

本书由湖北交通职业技术学院郭梅、郭丽芳老师任主编,广东交通职业技术学院李伊泠老师、长沙大学邓满秀老师为副主编。武汉大学牟杨教授为本书的主审。教材编写具体分工为:李伊泠老师编写第 1、2、7 章,邓满秀老师编写第 3、4、5 章,郭梅老师编写第 6 章,郭丽芳老师编写第 8 章,王军老师编写第 9 章,尹平娥老师编写第 10 章。

本书的出版得到了机械工业出版社的大力支持和帮助,在此表示衷心的感谢。

凡使用本书作为教材的教师或学校均可向出版社索取配套的电子课件,联系电话:010-88379757, E-mail: kongwenmei@sohu.com。

由于时间仓促和编者水平有限,书中难免有错误和不当之处,敬请广大读者提出宝贵意见,以便今后修改。

编者

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Unit 1 / General Introduction to Accounting

Study Objectives

After studying this unit, you should be able to:

- Explain what accounting is.
- Explain the history of accounting.
- Identify users and uses of accounting.
- Explain the accounting assumption.
- Understand the accounting working principles.

Feature Story

Here is a popular accounting joke in Spain. An accountant was walking on the countryside when he found a shepherd who had a lot of sheep. The accountant said to the shepherd, "Listen shepherd, I can guess how many sheep you have." The shepherd started laughing, "Oh, dear! I have a lot of sheep. You will not be able to guess how many there are." "Let's bet something: if I figure out how many sheep you have, you will give me one of your sheep. If I don't, I will pay you \$ 100." "OK, How many are there?" "There are exactly 1,354 sheep." The shepherd was shocked, "Incredible! I really have 1,354 sheep. Well, I'm a man of my word, take one." "Oh, I will take this one", said the accountant and he took one. "Wait for a moment, sir", said the shepherd. "Let's do another bet: if I guess right what your job is, you will give me back my sheep, and if I don't, you can take another one." "OK." "You are an accountant." "Oh, God! That's true. But, how do you know it?" "Give me back my sheep, and then I will tell you."

Do you know why the accountant knows the exact number of the sheep? How does the shepherd know the accountant's job? What is accounting?

In this unit, we'll introduce the real meaning of accounting, which includes the origin and development of accounting, accounting entity and accounting principles.

1.1 Origin and Development of Accounting

Function of Accounting

Today, many people are proudly taking up accounting as a career. Actually, nearly everyone practices accounting in one form or another on an almost daily basis. Accounting is a basic and vital element in every modern business. The bookkeeping method being used is involved in making a financial record of business transactions and in the preparation of statements concerning the assets, liabilities, and operating results of a business.

As the “language of business”, accounting links decision makers with economic activities and (with) the results of their decisions. Since every investor, manager, and business decision maker needs a clear understanding of accounting terms and concepts, a nation's economy depends heavily upon the work of these accountants.

Ancient Accounting

The history of accounting is as old as civilization. It is among the most important professions in economic and cultural development. The seeds of accounting were most-likely first sown in the city of Babylon

n. 会计学

adj. 至关重要的

n. 簿记

涉及, 专心

n. 资产/n. 负债/业务成果, 运营结果

n. 会计(员), 会计师

n. 巴比伦

around 4000 B. C. when record keeping probably began in this civilized area.¹ Babylon prided itself as the city of commerce; moreover, Babylonians were characterized as meticulous bookkeepers. Thus, they were big on recording things in detailed accounts.² Their major purpose for keeping such accurate books centered on uncovering losses triggered by fraud and lack of efficiency.

Unlike most other modern professions, there are no household names among the accounting innovators. In fact, no names survive before the Italian Renaissance. The first systematic presentation of record keeping appeared in 1494, two years after Columbus discovered America, and was called “double entry”. The author Luca Pacioli, a Franciscan friar, was thought to be the father of accounting.³ The book is one of the most important books on mathematics and has had an enormous impact on the field of accounting ever since.

The first known English book on the science of accounting was published in London by John Gouge in 1543. It was described as a profitable instrument to learn the order of the bookkeeping records, called Debit and Credit. After that, in 1635, a book named *The Merchant's Mirror* was published. In the book, the author cited quotations of Latin book-keeping terms which were used in ancient times. And he explained that, “One side of their book was used for Debt, the other for Credit, as is manifest in a certain place.” The book is a very complete treatise on accounting science. It was beautifully prepared and contains elaborate explanations to prove that the science was

adj. 小心翼翼的/n. 簿记员

n. 欺诈行为

n. 改革者

n. 文艺复兴时期/n. 介绍, 陈述

n. 借方/n. 贷方

n. 引用语

adj. 显然的, 明白的

n. 论述, 专著

highly appreciated in the 17th century.

Accounting in Modern Times

Although accounting dates back to ancient civilizations, its importance to society has been the greatest since the industrial revolution. The 19th century industrial revolution generated the need for large amounts of capital to finance the enterprises that supplanted individual craftsmanship. The use of machinery in turning out many identical products gave rise to the need to determine the cost of a large volume of machine-made products instead of the cost of a relatively small number of individually handcrafted products.⁴The specialized field of cost accounting emerged to meet the need for the analysis of various costs and for recording techniques.

As manufacturing enterprises became larger and more complex and as competition among manufacturers increased, more sophisticated accounting concepts were needed to supply management with analytical techniques for measuring the efficiency of current operations and in planning for future operations. This trend was accelerated in the 20th century by the advent of the electronic computer.

Nowadays, accounting is in an age of rapid transition. Accounting is moving away from its traditional procedural base—encompassing record keeping and such related work as the preparation of budgets and final accounts towards a role which emphasizes its social importance. The changing environment has not only extended the boundaries of accounting but created a problem in defining the scope of the subject. For

生产, 制造

引起, 使发生

adj. 手工的, 手工艺的

n. 制造业者, 厂商

adj. 久经世故的, 复杂的

离开

n. 预算

n. 边界, 分界线

this reason, the origin and development of accounting should receive more attention today. This will provide a better understanding of the influence that accounting has had on society and the basis for what accountants do today.



Notes:



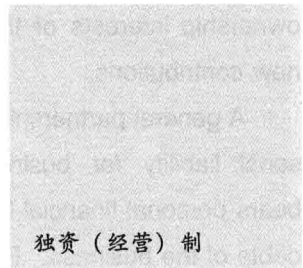
1. The seeds of accounting were most-likely first sown in the city of Babylon around 4000 B. C. when record keeping probably began in this civilized area.
这是一个比喻句。将会计的起源比喻成种子的萌芽。该句的意思是：
会计学极有可能产生于公元前大约4 000年的巴比伦。这里最早开始记录人类文明。
2. Thus, they were big on recording things in detailed accounts.
be big on 喜爱，该句的意思是：
他们喜欢将事情详细记录在账目上。
3. The author Luca Pacioli, a Franciscan friar, was thought to be the father of accounting.
作者 Luca Pacioli (1445—1519)，一位圣芳济会修道士，被认为是近代会计之父。
4. The use of machinery in turning out many identical products gave rise to the need to determine the cost of a large volume of machine-made products instead of the cost of a relatively small number of individually handcrafted products.
本句为带有多层定语的复合句，其简化形式是：The use gave rise to the need.
该句的意思是：
机器的运用能够生产大量同种产品，这导致了计算大批量产品成本替代计算小规模个体手工产品的需求。

1.2 Accounting Entity

Accounting entity is the particular unit in which the accountant serves. Accounting entity can be divided into the following types according to its legal status.

Sole Proprietorship Enterprises

A sole proprietorship enterprise is a single-owner



business and the simplest form of business entity. The individual proprietor retains sole control over the management and development of the business. The administrative costs are minimal. However, a sole proprietorship enterprise is also the most restrictive form of business equity. All business debts and liabilities are the owners' personal obligations. He is personally responsible for the business's contracts, taxes, and the misconduct of employees who create legal liabilities while acting within their employment. The financing options of a sole proprietorship enterprise are limited. He may have a difficult time obtaining debt financing, unless to the extent he can pledge personal assets on a secured loan.

General Partnership Enterprises

A general partnership enterprise is created by written agreement, and the relationship of the partners is governed by that understanding. Partners typically agree to share the tangible assets and intangible assets of the partnership enterprise. In addition, each individual partner shares the income and deductions of the business according to the agreed-upon allocation of partnership enterprise interests. The partners raise equity funds through their own capital contributions, by adding a new partner, or by restructuring the relative ownership interests of the existing partners to reflect new contributions.

A general partnership enterprise has unlimited personal liability for business liabilities. Each partner bears personal financial liability for the contract and tort debts of the business. Furthermore, most partnership

n. 所有者, 经营者

管理费用

adj. 限制性的

n. 不正当的行为

n. 筹措资金, 融资

普通合伙制

有形资产/无形资产

n. 分配

enterprise arrangements restrict a partner's rights to withdraw from the partnership enterprise or to transfer the ownership interests.

Obtaining financing, especially long-term financing, is often difficult for small partnership enterprises.

Limited Liability Partnership Enterprises

A limited partnership enterprise is similar to a general partnership in certain aspects and similar to a corporation in others. A limited partnership enterprise is a business relationship form often available only for certain occupations, such as lawyers or CPAs¹, with one or more of the partners having only limited liability for partnership debts and obligations. The price for this liability protection is a limitation on participation in management.

Corporation

A corporation is a legal entity created under a particular business statute. A corporation is regarded, in law, as having a personality and existence entirely distinct from that of its owners. Accordingly, shareholders are generally not liable for corporate obligations. Corporations offer an even greater opportunity to bring together large amounts of capital from multiple owners. However, there are some disadvantages of this form, such as the huge expense and administrative burden of maintaining the formalities of corporate structure, double taxation of profits while operating, and double taxation of capital gains upon dissolution².

有限责任合伙制

公司, 股份公司/法人实体
n. 法令, 条例

n. 股东

Notes:

1. A limited partnership enterprise is a business form often available only for certain occupations, such as lawyers or CPAs...

CPA = Certified Public Accountants 注册会计师。该句意思为：

有限责任合伙企业这种经营方式通常只用于某些特定的行业，如律师或注册会计师……

2. ...double taxation of profits while operating, and double taxation of capital gains upon dissolution.

这句是指企业赚取利润时，要缴纳企业所得税；而这些利润如果分配股利，个人还要缴纳个人所得税。这对于股东来说等于支付了双倍税额。

1.3 Accounting Assumptions

Accounting Assumptions

Accounting has evolved through time, and changed with the needs of society. As new types of transactions evolved in trade and commerce, accountants developed rules and practices for recording. The most fundamental concepts underlying the accounting are:

(1) Accounting Entity Assumption

Business is an entity that is separate and distinct from its owners, so the finances of the firm can not be co-mingled with the finances of the owners.

(2) Going Concern Assumption

Accounting and financial reports should proceed on the basis that the enterprise is a continuing entity and will remain in operation into the foreseeable future.

(3) Money Measurement Assumption

Financial accounting takes currency as its unit of measure under the assumption that the currency is stable.

adj. 基础的

会计主体假设

持续经营假设

adj. 可预知的

货币计量假设