



普通高等教育“十二五”规划教材
高等院校会计类教材系列

会计英语

(第二版)

葛军◎主编



科学出版社

内 容 简 介

本书以现代会计理论的最新研究成果和国际会计准则为指导,以西方财务会计体系为基础,结合我国会计实践工作,将国内外财务会计教学内容相结合,综述了会计的含义、会计产生与发展、会计信息的使用、会计职业、管理会计与财务会计的差异、会计职业道德等基本知识;从会计专业的角度,全面系统地阐述了会计核算的基本经济业务、基本方法、基本程序和基本技能,概括介绍了会计分析的方法及运用,并对会计的最新发展动态、会计准则的制定以及公认会计原则等基本知识做了简明扼要的介绍。

本书内容包括会计介绍,会计基础知识(会计恒等式与账户、交易记录、基本会计报表、损益计量、会计循环、分类账与日记账等),资产、负债、所有者权益的具体核算,财务报表的编制与分析等。

本书不仅可以作为高等院校会计专业本科和其他经济管理类本科“专业英语”课程的教材,也可作为在职会计人员和经济管理人员的自学参考书。

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第二版前言

财政部于 2006 年 2 月 15 日颁布了新的企业会计准则，并要求自 2007 年 1 月 1 日起在上市公司中执行，其他企业鼓励执行。本次新会计准则的颁布是中国会计准则建设的重要跨越和重大突破，是我国会计发展史上新的里程碑。2008 年，财政部重新修订并出版了《企业会计准则讲解 2008》，对《企业会计准则讲解 2006》进行了完善。从 2008 年 1 月 1 日起，企业会计准则扩大了实施范围，包括中央国有企业、非上市金融机构和部分地方国有企业。2010 年，财政部重新修订并出版了《企业会计准则讲解 2010》，对国际财务报告准则部分项目、企业合并、长期股权投资、财务报表引入其他综合收益、分部报告等事务都做了一定的修改，加快了与国际接轨的步伐。我们以此为基础，针对《会计英语》第一版的相关内容进行了修订，增加了相应的实例与练习，并且引进了当今国际会计发展的新知识与新技能，强调理论联系实际，着重培养分析问题、解决问题的能力，试图充分体现高等应用技术教育的特色，以达到培养具有较高的应用技术能力和基本素质的高等应用型专门人才的目的。

本次修订工作得到了东南大学经济管理学院副院长陈良华教授的热情指导、金陵科技学院戴维、王蓉、刘源、孙太彬、黄海晶、胡云、林涛等同仁对本书的编写给予了热情的帮助与支持，在此谨向他们表示深深的感谢和敬意！

第一版前言

作为会计英语教材,本书尝试用英语讲授会计的专业知识。在帮助读者掌握会计词汇的同时,通过阅读与练习,读者能够较为全面地学习西方财务会计的专业知识,学会阅读英语会计文献和使用英语处理会计工作。本书编写过程中按照“浅、宽、精、新、用”的教学改革思想,试图充分体现高等应用技术教育的特色,以达到培养具有较高的应用技术能力和基本素质的高等应用型专门人才的目的。

书中内容经过精选和提炼,引进了当今国际会计发展的新知识与新技能,强调理论联系实际,着重培养分析问题、解决问题的能力。

本书编者葛军、曹慧、龙静长期从事会计英语教学工作,并分别在加拿大、澳大利亚的高等院校进修过西方财务会计等课程,其他编者也都具有相关的会计英语教学经验。他们不仅熟悉中外会计专业理论知识,而且具有丰富的实践经验。在本书内容的组织上,编者尽量挑选国际最新资料并且结合我国会计工作的实际情况,精心安排处理。本书还精选和编写了大量的练习题,以使读者通过练习掌握所学的内容,为胜任我国加入 WTO 后经济发展的需要打下坚实基础。此外,为了拓宽本科学生的知识面,帮助读者更好地学习英文原版教材,本书在各章后还补充了大量的阅读材料,对世界四大会计公司、国际会计准则、会计的发展等进行介绍,并就如何阅读会计原版教材进行了专门论述。

本书由葛军担任主编,曹慧、龙静担任副主编,书中各章的执笔人分工如下:第1~5章由葛军执笔;第6、7章由魏星月执笔;第8、9章由喻骅执笔;第10、11章由郭蕊执笔;第12~15章由曹慧执笔;第16、17章由龙静执笔。陈良华教授审阅了全书。

此外,王淑萍副教授、诸旭敏主任会计师参加了本书大纲的讨论与修订工作,孙太彬、戴维、王蓉、张毓婷、黄海晶等同仁对本书的编写给予了热情的帮助与支持,在此谨向他们表示由衷的感谢。在本书的编写过程中,我们还学习和参考了大量的相关著作、教材和文献,吸取和借鉴了同行的最新成果,在此谨向有关作者表示深深的谢意!

由于编者水平有限,不足之处在所难免,恳请广大师生和读者给予批评指正,以便本书再版时修订。

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Part One

Fundamental Accounting

Chapter 1 An Introduction to Accounting

Learning Objectives

After studying this chapter, you should be able to:

1. Explain the nature of accounting and its main functions.
2. Understand the history and development of accounting.
3. Identify the users of accounting information.
4. Understand the difference between public accounting and private accounting.
5. Understand the difference between managerial accounting and financial accounting.
6. Understand the importance of ethics in accounting.

1.1 The Nature of Accounting

Accounting is often called the 'language of business'. A language is a means of social communication and involves a flow of information from one person to one or more other persons. To be effective, the receiver of the information must understand the message that the sender intends to convey. Accounting uses its own special words and symbols to communicate financial information that is intended to be useful for economic decision making by managers, shareholders, creditors and many others. As you study accounting, you must learn the meanings of these words and symbols if you want to understand the messages contained in financial reports. Everyone involved in business, from the beginning employee to the top manager, eventually uses accounting information in decision-making process.

The importance of understanding accounting information is not restricted to those engaged directly in business. Many people with little knowledge of accounting must interpret accounting data. For example, lawyers must understand the meaning of accounting information if they are to represent their clients effectively, marketing consultants must aware of the costs of developing advertising campaigns, and

engineers and architects must consider cost data when designing equipment and buildings. In fact, every person engages in transactions dealing with the financial aspects of life. Thus, accounting plays a significant role in society and, in a broad sense; everyone is affected by accounting information. The better you understand the language, the better you can manage the financial aspects of living.

Early definitions of accounting generally focused on the traditional record-keeping functions of the accountant. In 1941, the American Institute of Certified Public Accountants (AICPA) defined accounting as ‘the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character, and interpreting the results thereof’^[1]. The modern definition of accounting, however, is much broader. In 1970, the AICPA stated that the function of accounting is ‘to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions.’

The modern accountant, therefore, is concerned not only with record keeping but also with a whole range of activities involving planning and problem solving, control and attention directing; evaluation, review, and auditing. The new focus of accounting is on the ultimate needs of those who use accounting information, whether these users are inside or outside the business itself. So accounting is an information system that identifies, measures and records business activities, processes the information of those activities into reports and financial statements, and communicates these findings to decision-makers^[2]. Financial statements are the documents that report on an individual’s or an organization’s business in monetary amounts.

Is our business making a profit? Should we start up a new line of women’s clothing? Are sales strong enough to warrant opening a new branch outlet? The most intelligent answers to the business questions like these are based on accounting information. Decision-makers use the information to develop sound business plans. As new programs affect the business’s activities, accounting takes the company’s financial pulse rate. The cycle continues as the accounting system measures the results of activities and reports the results to the decision-makers.

Bookkeeping is a procedural element of accounting as arithmetic is a procedural element of mathematics. Increasingly, people are using computers to do much of the detailed bookkeeping work at all levels—in households, business, and organizations of all types.

It is important to clarify the relationships of accounting to bookkeeping and the computer to avoid certain misunderstandings about accounting. People often fail to