## 会计学双语教程

## Accounting



龙静◎主编

(加) Craig Emby □ 主审 Daniel Shapiro

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Craig Emby <sub>© 主审</sub> (加) Daniel Shapiro

#### 内容简介

本书是一本会计学的双语教材,题材新颖,辅以案例和习题,并参考国外英文会计考题,旨在帮助读者在掌握会计词汇的同时,通过阅读与练习全面地学习西方财务会计的专业知识。全书共分为两篇 12 章,第一篇基础会计,包括:会计概述、财务报告概念框架、资产负债表、利润表、会计循环;第二篇财务会计,包括:金融性资产、存货、长期投资、长期投资、长期非货币性资产、流动负债、长期负债、股东权益等。本书可作为会计学双语教材或会计英语的教材使用,也可作为会计工作者的参考用书。

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### PREFACE

## 自 序

会计学的双语教程(会计英语)我讲授了多年,编写此书,希望将授课体会浓缩在书中,编写一本适合中国学生学习、难易程度适合他们的英文基础,并且所选内容既适合中国会计背景又体现中西方会计比较的会计学双语教程。因此,本书在编写过程中参照了多本优秀的美国和加拿大的会计英文原版教材,包括 Accounting,Accounting Principle,Intermediate Accounting等,从中选择适合我国国情的会计学习内容,既体现基本会计原理,又有实务操作的分录、账簿、报表演示,以图文并茂的方式反映会计学双语教学的生动场景。

对于经济业务的分析应是中英双语分录同时考虑的,双语教学应当培养学生的这种意识,以实现自然而然的双语过渡学习。本书内容可以作为学生开始学习会计英语的入门课教材,也可以作为步入纯英文会计教学的过渡课程教材,亦可以成为纯英文会计教学的辅助教材。本书内容突出会计专业术语及对术语概念解释的重点显示,并辅以中文翻译,实务操作通过经济业务的分析、做分录、过账、汇总、做报表,用生动的图表予以体现。本书共分为两个部分,第一部分基础会计,第二部分财务会计,一共 12 章。各章节从章前导读开始,设定学习目标作为本章学习的基本点,并在章末总结学习目标内容要点,以便于学习者自主把握书中知识点;章节之后配以习题和案例拓展,以强化每章的学习内容。本书在最后附录中加入两篇会计英语的教学体会和加拿大 CGA 考试(Financial Accounting)的样题,供读者参考。

我曾经于 2007 年在加拿大温哥华的西门菲莎大学(Simon Fraser University)商学院作访问学者,访学期间的听课和教学方法的学习,为我编写本书奠定了基础。书稿整理好后,我请曾邀我去学习的 Simon Fraser University 商学院院长 Daniel Shapiro 教授和讲授中级财务会计的 Craig Emby 教授审定了本书内容。在此感谢他们给予我的帮助和为本书所做的工作。

温哥华的访学生活难以忘怀,犹如难以逝去温哥华秋日的满眼红叶。我在 Eastern Sanjose 的山体公园里写下这篇自序,眼前的山水如画般映射出温哥华的校园,就像秋日五彩的枫叶那样诱人……微风吹来,几片红叶打落在手间,我轻轻接住它——却定睛一看,

原来它已是我自己家乡飞下的红叶······因此,我将它送给你——本书的读者,你的收获将是那一片最红的枫叶。

本书的编写历时两年。由龙静担任主编,Craig Emby 教授和 Daniel Shapiro 教授(加拿大西门菲莎大学)担任主审,参加编写人员有吴灏文(大连理工大学)、郑鹏(大连海洋大学)、金铃(沈阳理工大学)、陈园(沈阳理工大学)。书中各章分工如下:第1、2、3、4、5、6、9、12章由龙静编写;第7章由吴灏文编写;第8章由金铃编写;第10章由陈园编写;第11章由郑鹏编写。由于编者水平有限,错误和缺点在所难免,恳请广大师生和读者给予批评指正,以使本书再版时修订。

龙静

2011.5.28



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## **Fundamental Accounting**

基础会计

# Chapter 1 Overview of Accounting 第 1 章 会计概述

#### 章前导读

会计是一门商业语言。本章介绍了会计入门学习的基本概念——会计的本质和会计系统,了解会计的种类:财务会计、管理会计,还有税务会计。西方会计(以美国会计为例)遵从于公认会计准则(GAAP)的一般框架,按照 GAAP 准则的要求将企业的经营和投融资活动报告成财务报表信息并披露。本章将介绍GAAP 的基本概念,对 GAAP 的进一步了解将在下一章介绍。

#### Learning Objectives 学习目标

- LOI Explain the nature of accounting.
- LO2 Discuss accounting as the language of business and the role of accounting information in making economic decisions.
- LO3 Discuss the contents of GAAP.

Do you use accounting? Yes, we all use accounting information more or less. For example, when you think about buying a car, you use accounting-type information to determine whether you can afford it and whether to lease or buy. Similarly, when you decided to attend college, you considered the costs (the tuition, textbooks, and so on). Most likely, you also considered the benefits (the ability to obtain a higher-paying job or a more desirable job).

Is accounting important to you? Yes, accounting is important in your personal life as well as your career, even though you may not become an accountant. For example, assume that you are the owner/manager of a small Mexican restaurant and are considering opening another restaurant in a neighboring town. Accounting information about the restaurant will be a major factor in your deciding whether to open the new restaurant and the banks' deciding whether to finance the expansion.

Our primary objective in this text is to illustrate basic accounting concepts that will help you to make good personal and business decisions. We begin by discussing what accounting is, accounting system, its categories, as well as GAAP.

### 1.1 Nature of Accounting 会计的本质

Accounting is the process of recording, classifying and communicating financial information concerning the economic activity of an enterprise.

#### 会计是进行企业经济业务的记录、分类和传递财务信息的过程。

Accounting touches virtually every aspect of business. Accurate, relevant information is essential for making intelligent decisions, and accounting is simply a means of communicating economic information to various decision-makers. As a manager, you cannot escape it, nor should you want to escape it. Managers, investors and creditors all require the information that accounting systems provide. Regardless of the issues to be decided, the quality of an individual's decisions depends on his ability to access reliable information and on his ability to interpret it. Accounting information becomes a versatile tool for those who learn how to use it.

As often described, accounting is the language of business.

#### 会计是一门商业语言。

The task of learning accounting, very similar to the task of learning a new language, is complicated by the fact that many words used in accounting mean almost but not quite the same thing as the identical words mean in everyday, non-accounting usage. Therefore, it only makes sense that business managers try to become fluent, or at least conversant in the language. A manager who understands not only what the numbers in an accounting statement represent, but also how they are compiled, is equipped to understand the statement's implications and, perhaps more important, its limitations.

Some accountants, including your instructor and the authors of this textbook, have chosen to pursue careers in accounting education. A position as an accounting faculty member offers opportunities for teaching, research, consulting, and an unusual degree of freedom in developing individual skills. Accounting educators contribute to the accounting profession in many ways. First, of course, lies in effective teaching; second, in publishing significant research findings; and third, in influencing top students to pursue careers in accounting.

We have mentioned that many professional accountants leave their accounting careers for key positions in management or administration. An accounting background is invaluable in such positions, because top management works continuously with issues defined and described in accounting terms and concepts.

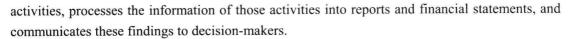
An especially useful stepping-stone is experience in public accounting. Public accountants have the unusual opportunity of getting an inside look at many different business organizations, which makes them particularly well suited for top management positions in other organizations.

This text is designed to help students reach that level of understanding and become more conversant and comfortable with the basis of financial accounting. Most students who use this book are not accounting majors. However, the study of accounting is still important to you. You need to understand accounting concepts, both for your professional careers and for many aspects of your personal life. Finance students need to understand accounting concepts if they seek positions in investment banking, consulting, or analyzing as a financial analyst or staff. Approximate 50 percent of the chief financial officers of large U.S. corporations have a background in accounting. A management student seeking a career as a management trainee—with the ultimate goal of running a corporation or a corporate division—needs to understand accounting in order to be able to run, control and evaluate the performance of a business unit. Accounting is the language of business, and trying to run a business without understanding accounting information is analogous to trying to play sports without understanding the rules.

### 1.2 Accounting System 会计系统

Accounting is an information system that identifies, measures and records business





会计是一个鉴别、计量和记录经济业务,将会计信息转为财务报表和报告,并将这些结果传递给决策者的信息系统。

There are several steps in the accounting process. The appropriate economic transactions must be identified, measured in monetary terms, recorded and classified. The accounting process then communicates these economic transactions summarized in financial statements appropriate to the decision-makers' needs. The identifying, measuring and recording steps of the process fall into the category of bookkeeping. Fortunately, bookkeeping—admittedly a sometimes tedious task—is only one aspect of accounting. Communicating financial information in statements is the other major aspect of the field.

Good accounting systems are designed to meet the different needs of various users. A production manager, for instance, might need information on the raw materials available in stock so that he can plan a production schedule, whereas a stockholder would probably be more concerned with the profitability and financial performance of the firm. For this reason, accounting theory usually divides the study of the field into three areas differentiated by the type of users: financial accounting, which is geared for users outside the firm; managerial accounting, for managers inside the firm; and tax accounting, to help the firm file its tax returns. While the focus of this book is on financial accounting, the reader should know about the other two areas and their uses.

Financial accounting reports are designed for external use by a wide variety of users. External users of financial accounting reports include stockholders, lenders, financial analysts, economists, labor unions, trade associations and academic faculty. Obviously, the costs of designing accounting statements to meet the specific information needs of each potential user would be prohibitive. Thus, over the years, the accounting profession has designed a few general purpose external financial reports to meet the common needs of many potential users.

Managerial accounting is concerned with internal reports. It is used mostly by managers for planning and controlling purposes and is very specific to the needs of individual departments and managers. One manager may utilize an internal accounting report designed to compare actual production costs with budgeted costs, while another manager may use a report showing sales revenue for the remaining eight months of the year. Since there are no real rules governing internal accounting procedures, managers can devise any accounting formats as they feel helpful and relevant to their information needs.

Tax accounting involves the preparation of records and reports necessary for filing tax returns. Although tax accounting is generally governed by the same principles as financial accounting, there are differences in some areas, such as depreciation expenses. Tax accountants spend a good deal of time keeping up with new tax legislation that is passed every year and

trying to predict the consequences of these new laws on their firms' taxes. Most large corporations also have tax-planning staffs whose job is to predict the effect of business decisions on a firm's taxes. In fact, the potential tax consequences of business plans can influence whether or not those plans are adopted.

## 1.3 Generally Accepted Accounting Principles(GAAP) 公认会计准则

The rules and basic concepts of accounting are commonly referred to as principles. The word principle is here used in the sense of a general law or rule that is to be used as a guide to action. This means that accounting principles do not prescribe exactly how each event occurring in an organization should be recorded. Consequently, "generally accepted accounting principles" (or GAAP) expresses its own ideas about the best way of recording and reporting a specific event.

Students of accounting are often surprised to learn the large number of choices available to the preparers of financial statements. Accountants must decide, for example, what to consider as expenses, revenues, assets or liabilities; how to measure them; and even how to present the information to the public. The GAAP framework of principles and conventions has evolved to guide accounting decisions. While these generally accepted accounting principles are in some cases very specific, in many instances leeway is left for the accountant's judgment.

The general acceptance of an accounting principle usually depends on how well it meets three criteria: relevance, objectivity and feasibility.

#### 公认会计准则要求满足三个标准: 相关性、客观性和可行性。

A principle has **relevance** to the extent that it results in information that is meaningful and useful to those who need to know something about a certain organization. A principle has **objectivity** to the extent that the resulting information is not influenced by the personal bias or judgment of those who furnish it. Objectivity connotes reliability, trustworthiness. It also connotes verifiability, which means that there is some way of finding out whether the information is correct. A principle has **feasibility** to the extent that it can be implemented without undue complexity or cost.

Accounting principles are established by humans. Currently, these principles are established by the Financial Accounting Standards Board (FASB). Current information about the FASB's activities can be obtained by accessing the FASB's website (http://www.fasb.org).

GAAP provides the general framework for determining what information is included in financial statements and how this information is to be presented.

