

# Workplace English

总主编 安晓灿 郭万群

21世纪应用型本科教育行业英语系列教材

*Workplace English*  
for  
**Accounting**

# 会计行业英语

刘卫红 主编



暨南大学出版社  
JINAN UNIVERSITY PRESS

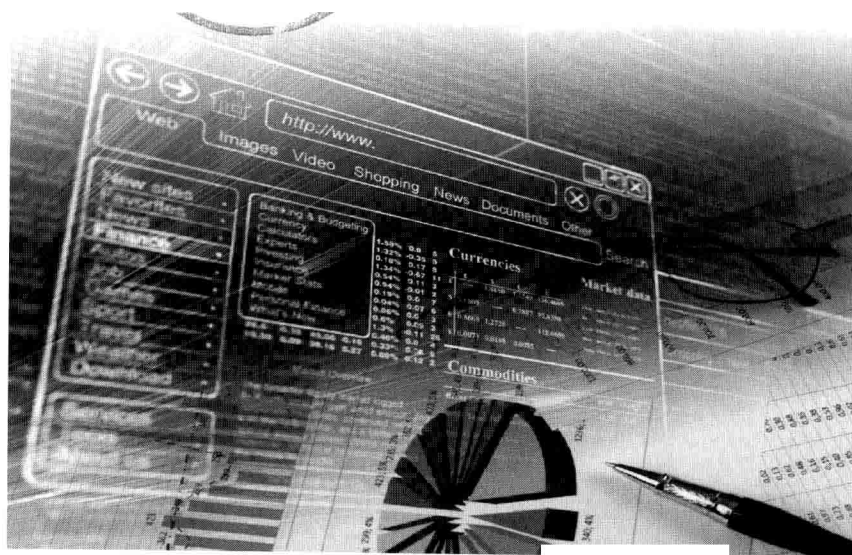
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## 前 言

2002 年教育部启动新世纪大学英语教学改革, 2007 年颁布《大学英语课程教学要求》。在该教学文件的指导下, 大学英语课程教学改革与建设蓬勃发展, 取得了令人瞩目的成绩: 创建出以现代信息技术, 特别是网络技术为支撑的教学模式, 确立了学生在教学过程中的主体地位, 开设了资源共享的大学英语学习网站和自主学习视听说学习中心, 使英语学习朝着个性化和自主式学习方向发展; 课程内容体系也开始向综合英语类、语言技能类、语言应用类、语言文化类和专业英语的必修课程和选修课程相结合的方向扩展。

在过去的 10 年中, 许多地方应用型本科院校的大学英语课程建设经历了从专科教育向本科教育的过渡, 在师资队伍建设和教学文件建设、基础英语教学内容体系和教学方法的改革等方面都取得比较显著的成效。但是, 目前大多数院校把教学内容定位在基础英语, 把教学目标定位在提高大学英语四级考试合格率上。显然, 这样的教学目标与地方院校应用型人才的培养目标和社会需求是不完全吻合的。地方高校大学英语教学深化改革面临的重大研究课题应该是根据应用型人才的培养目标和社会需求扩展课程内容体系, 做到辅助专业、注重实用、面向社会、服务行业。开发应用型本科教育行业英语教材正是基于上述的分析和改革的需要, 目的是培养学生在职场环境下使用英语进行交际的能力, 为提升就业竞争力及未来的可持续发展打下必要的基础。

本系列教材的开发是在与专业课教师积极合作的基础上, 针对应用型本科院校大学英语开设的拓展课程的教学需要进行设计的, 其突出特色是:

(1) 突出行业职场交际所需要的英语知识与技能的训练, 注重交际语言和技能的实用性、通用性、时效性、典型性和可模拟性。

(2) 选用的材料反映该行业的发展史及其在技术应用方面的最新或重大成果。听说材料与职场情景密切相关, 简短精练; 阅读文章的题材以职场交际需求为主线, 体裁多样化, 如行业人物访谈、行业发展趋势与动向、企业或公司简介、新产品/技术引进与开发介绍等, 既体现行业涉外交际的需要, 又生动有趣; 选用的应用文体现职业需求, 简短典型, 易读易模拟。

(3) 练习的设计体现以完成职场任务为导向和引导学生主体参与的教学理念, 充分利用 group work, pair work, discussion, presentation, project, survey report 等学习方式, 使练习体现职业性、实践性、交际性和协作性, 不仅能为学生创造参与课堂活动的

机会，还能指导他们到相关企业进行现场学习和实践，完成 group project, survey report 等学习任务。

本系列教材的每册书包括 8 个单元，每个单元包括五个部分，即单元目标 (Unit Objectives)、听与说 (Let's Listen and Talk)、读与写 (Let's Read and Write)、职场项目 (Workplace Project) 和职业沙龙 (Career Salon)。书后附有练习答案、参考译文、听力会话和短文的文字材料及光盘。

本书以会计行业为背景，涉及的题材有会计概述、财务报表、管理会计、成本管理、财务管理、投资决策与融资决策、审计等。

本系列教材的总主编是韶关学院外语学院安晓灿教授和中原工学院外国语学院郭万群教授；《会计行业英语》由中原工学院外国语学院完成，主编是中原工学院外国语学院刘卫红，副主编是李向民；编者有刘卫红（第 1、8 单元）、李向民（第 2、3 单元）、全志敏（第 4、5 单元）、张海燕（第 6、7 单元）。本书在编写过程中得到了中原工学院会计系余黎峰博士和中原工学院信息商务学院谭恒教授的大力帮助，在此谨表谢忱。

本系列教材的开发是一次大胆的尝试，目的是推进应用型本科教育大学英语课程的改革与建设，其中难免会存在不当和疏漏之处，敬请本书的使用者批评指正。

编者  
2015 年 6 月



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## Unit 1

# An Overview of Accounting

### Unit Objectives

- ◆ Learn about the accounting system
- ◆ Learn about the accounting profession
- ◆ Learn about some international accounting institutions
- ◆ Learn how to prepare for a job interview

### Let's Listen and Talk

#### Listening

##### Situation 1 Introducing British People's Opinions about Accountants

##### Task 1

*Listen to a conversation and tell whether the following statements are true or false.*

- 1. The conversation is mainly about American people's opinion about accountants.
- 2. Zheng Xin works for a charity in Britain.
- 3. Julia is a secretary of a company.
- 4. Both Alex and Julia agree that Britain is run by accountants.
- 5. Accountants enjoy a good reputation in Britain.
- 6. Alex thinks that bankers are respected too in Britain.

##### Task 2

*Listen to the conversation again and complete the following sentences.*

(Helen is a BBC hostess. She is interviewing some British people about their opinions about accountants.)

Helen: Hello. Welcome to another BBC *Ask about Britain* program. I'm Helen, and our question today is about accountants. Zheng Xin from Beijing asks, "People say



Britain is 1, is that true? Do people in Britain have special respect for accountants?" Let's first ask Alex, who works for a charity.

Alex: I wouldn't say we are run by accountants, but they 2.

Helen: Julia is a secretary of a company. Let's listen to her opinion.

Julia: Well, 3 it's true, because all of the major decisions to do with government and the way that the country's going are governed by affordability these days. So I think that's probably true. Yeah.

Helen: So Julia agrees that accountants are 4 the way in which Britain is being run at the moment. Zheng Xin also wants to know if accountants are respected in Britain.

Alex: I think most people would say that accountants are fairly well respected, unlike 5 at the moment. Accountants in Britain have sort of carved out a pretty 6 for themselves, they are very important, you have to have them.

Julia: I think so, yes, they do play a very important role in actually providing information and 7 and keeping business going.

Helen: It seems that accountancy is a fairly 8. People do recognize the importance of accountants' work and they're needed to keep businesses going. That's all for today's program, thank you for being with us. Bye-bye.

## Situation 2 Introducing Types of Business Entities

### Task 3

*Listen to a passage and answer the following questions.*

1. What are the three kinds of business entities mentioned in the passage?
2. What are the common business fields of a sole proprietorship?
3. Which kind of business entity is the most important in the United States?
4. What are the owners of a corporation called?
5. How many advantages do corporations have?
6. What is the main disadvantage of corporations?

### Task 4

*Listen to the passage again and fill in the blanks.*

There are three main types of profit-making business entities: sole proprietorship, partnership, and corporation. A sole proprietorship is an unincorporated business owned by one person; it usually is 1 and is common in the service, retailing, and farming industries. Often the owner is the manager. A partnership is an unincorporated business owned by two or more persons known as 2. The agreements between the owners are specified in a partnership 3. A corporation is a business 4 under the laws of a particular state. The owners are called stockholders or shareholders. The stockholders enjoy

5. In terms of economic importance, the corporation is the 6 form of business organization in the United States. This dominance is caused by the many advantages of the corporate form: ① limited liability for the stockholders, ② continuity of life, ③ ease in transferring 7, and, ④ opportunities to 8 large amounts of money by selling shares to a large number of people. The primary 9 of a corporation is that its income may 10 double taxation (income is taxed when it is earned and again when it is distributed to stockholders as dividends).

## Speaking

### Situation 3 Having a Job Interview with the HR Manager

#### Sample Dialogue 1

(Mr. Sun, the applicant, is having an interview with Mrs. Smith, the HR manager of a company.)

Mrs. Smith: Come in, please.

Mr. Sun: Good morning, Mrs. Smith.

Mrs. Smith: Good morning. You are Mr. Sun, aren't you? Take a seat, please.

Mr. Sun: Yes, thank you.

Mrs. Smith: I noticed from your resume that you majored in accounting at Peking University. Will you please tell me something about your related courses?

Mr. Sun: In the first academic year we learned Principles of Accounting, and in the following years we learned Cost Accounting, Commercial Accounting, Industrial Accounting, and Management Accounting.

Mrs. Smith: From your school report card, we can see you did well in every course. But our advertisement says we need an accountant with practical work experience.

Mr. Sun: I forgot to include my experience as an accountant in my resume. In fact, I took a part-time job as an accountant at the Atlantic Trading Company during my second and third school years. I worked three evenings a week there and I did quite well. Here is the recommendation.

Mrs. Smith: You can speak English fluently, but I wonder if you can deal with bookkeeping and accounting in English.

Mr. Sun: No problem. Our professional English course is just English for Accounting. Moreover, as you know, the Atlantic Trading Company is a Sino-Australian joint venture. When I served part-time there, I became well acquainted with accounting operated in English.

Mrs. Smith: That sounds fine. Why did you choose to apply to our company?

Mr. Sun: I have a relative working as a manager in your sales department. She told me



a lot about your company and I became quite interested. I believe I can have a promising career with the development of this company.

Mrs. Smith: Do you know something about the payment we give to our employees?

Mr. Sun: No, can you tell me about it?

Mrs. Smith: Of course. As for an entry-level accountant, we pay ¥1,500 a month in the first half year. We have a grading system to evaluate your work. If you have made progress, we will certainly raise your salary. For beginners with a CPA certificate, they can earn at least ¥2,000 a month.

Mr. Sun: I have passed the five courses required by the Chinese CPA Association, but the certificate won't come to hand until next month. How about that?

Mrs. Smith: I hope you can show me your CPA certificate before we reach a decision by the end of July.

Mr. Sun: Thank you, Mrs. Smith. It is really a pleasure talking with you.

Mrs. Smith: The same for me. We'll keep in touch with you.

Mr. Sun: Thank you. Goodbye.

### Task 5

*Pair work. Start a conversation with your partner according to the situation:*

*You've read about a job opening for an assistant accountant advertised by an accounting firm in China Daily and now you are calling the company to ask about it.*

### Situation 4 Talking about Financial Accounting

#### Sample Dialogue 2

(John and Tim are colleagues. Tim is explaining to John some concepts in financial accounting.)

John: What's financial accounting, Tim? I came across this term in David's report.

Tim: You're still new in this field. So there's a lot for you to learn.

John: Yes, I think so.

Tim: Financial accounting is about recording the day-to-day income and expenditure of the company: sales and purchase, wages and salaries, petty cash and expenses. It also deals with national insurance, credit control and so on.

John: What's credit control?

Tim: It's a system for making sure that customers won't have too much credit.

John: What shall we do if a customer doesn't pay up on the due date?

Tim: We send him a statement showing the amount that is overdue. If he doesn't pay, we send him a reminder with a red ticker on it. After that, we have a series of letters.

John: What's in the letters?

Tim: We might write, "We should appreciate early settlement..." or "Unless your

check is received within a week we shall have no alternative..." and so on.

John: What if they still don't pay?

Tim: If it's a small amount we write it off as bad debt. For larger sums we take legal steps to recover the money. It's your department to look after that.

### Task 6

*Pair work. Start a conversation with your partner according to the situation:*

*You are an assistant accountant of a company. You are asking an experienced accountant some questions about the duties of an accountant in the company.*

## Let's Read and Write

### Reading

#### Task 7

*Read Passage 1 and work in pairs to speak out the English equivalents of the Chinese expressions given in brackets.*

1. Accountants (including CPAs) commonly are engaged in professional practice or are employed by businesses, government entities, \_\_\_\_\_ (非营利性组织) and so on.

2. Accounting firms usually render three types of services: audit or assurance services, \_\_\_\_\_ (管理咨询服务), and tax services.

3. The purpose of an audit is to lend credibility to the \_\_\_\_\_ (财务报告).

4. An audit involves an examination of the financial reports (prepared by the management of the entity) to ensure that they conform with \_\_\_\_\_ (公认会计准则).

5. Other areas of assurance services include \_\_\_\_\_ (电子商务) integrity and security and information systems reliability.

6. Income tax services include both \_\_\_\_\_ (纳税筹划) as a part of the decision-making process and the determination of the income tax liability.

7. In a business enterprise, the \_\_\_\_\_ (首席财务官) (usually a vice president or controller) is a member of the management team.

8. In a business entity, accountants typically are engaged in a wide variety of activities, such as general management, general accounting, \_\_\_\_\_ (成本会计), profit planning and control (budgeting), \_\_\_\_\_ (内部审计), and computerized data processing.



Passage 1

**Employment in the Accounting Profession in the US Today**

Since 1900, accounting has attained the **stature** of professions such as law, medicine, engineering, and architecture. Nowadays accounting has grown into one of the fastest growing professions in the modern business world. As with all recognized professions, accounting requires a high level of academic study and rests on a common body of knowledge. In the United States, a qualified accountant is licensed as a **certified public accountant**, or **CPA**. This **designation** is granted only on completion of requirements specified by the state that issues the license. Although CPA requirements vary among states, they include a college degree with a specified number of accounting courses, good character, one to five years of professional experience, and successful completion of a professional examination. The CPA examination is prepared by the **American Institute of Certified Public Accountants**.

Accountants (including CPAs) commonly are engaged in professional practice or are employed by businesses, government entities, non-profit organizations and so on. Accountants employed in these activities may take and pass a professional examination to become a **certified management accountant**, or **CMA** (the CMA examination is administered by the Institute of Management Accountants), or a **certified internal auditor**, or **CIA** (the CIA examination is administered by the Institute of Internal Auditors).

**Practice of Public Accounting**

Although an individual may practice public accounting, usually two or more individuals organize an accounting firm in the form of a **partnership** (in many cases, a limited liability partnership, or LLP). Accounting firms vary in size from a one-person office, to regional firms, to the **Big Four** firms (**Deloitte & Touche, Ernst & Young, KPMG, and PricewaterhouseCoopers**), which have hundreds of offices located worldwide. Accounting firms usually render three types of services: audit or assurance services, management consulting services, and tax services.

**Audit or Assurance Services**

Audit or assurance services are independent professional services that improve the quality of information for decision makers. The most important assurance service performed by the CPA in public practice is financial statement auditing. The purpose of an audit is to lend **credibility** to the financial reports, that is, to ensure that they fairly represent what they claim. An audit involves an examination of the financial reports (prepared by the management of the entity) to ensure that they **conform** with GAAP (Generally Accepted Accounting Principles). Other areas of assurance services include electronic commerce integrity and security, and information systems reliability.

声望

注册会计师；称号

美国注册会计师协会

注册管理会计师

注册内部审计师

合伙企业

四大会计师事务所；德勤；安永；毕马威；普华永道

信用

遵守

<p><b>Management Consulting Services</b></p> <p>Many independent CPA firms offer management consulting services. These services usually are accounting based and <b>encompass</b> such activities as the design and installation of accounting; data processing, and profit-planning and control (budget) systems; financial advice; forecasting; <b>inventory</b> controls; <b>cost-effectiveness</b> studies; and <b>operational analysis</b>. To maintain their independence, CPAs are prohibited from performing certain consulting services for the public companies that they audit.</p> <p><b>Tax Services</b></p> <p>CPAs in public practice usually provide income tax services to their clients. These services include both tax planning as a part of the decision-making process and the determination of the <b>income tax liability</b> (reported on the annual <b>income tax return</b>). Because of the increasing complexity of state and federal tax laws, a high level of competence is required, which CPAs specializing in taxation can provide. The CPAs' involvement in tax planning often is quite significant. Most major business decisions have significant tax impacts; in fact, tax-planning considerations often govern certain business decisions.</p> <p><b>Employment by Organizations</b></p> <p>Many accountants, including CPAs, CMAs, and CIAs, are employed by profit-making and non-profit organizations. An organization, depending on its size and complexity, may employ from a few to hundreds of accountants. In a business enterprise, the chief financial officer (usually a vice president or controller) is a member of the management team. This responsibility usually <b>entails</b> a wide range of management, financial, and accounting duties.</p> <p>In a business entity, accountants typically are engaged in a wide variety of activities, such as general management, general accounting, cost accounting, profit planning and control (budgeting), internal auditing, and computerized data processing. A primary function of the accountants in organizations is to provide data that are useful for internal managerial decision-making and for controlling operations. The functions of external reporting, tax planning, control of assets, and <b>a host of</b> related responsibilities normally are also performed by accountants in industries.</p> <p><b>Employment in the Public and Not-for-Profit Sector</b></p> <p>The vast and complex operations of governmental units, from the local to the international level, create a need for accountants. The same holds true for other not-for-profit organizations such as hospitals and universities. Accountants employed in the public and not-for-profit sector perform functions similar to those performed by their counterparts in private organizations. <b>The Government Accountability Office (GAO)</b> and the <b>regulatory agencies</b>, such as the SEC and <b>Federal Communications Commission (FCC)</b>, also use the services of accountants in carrying out their regulatory duties.</p>	<p>包括</p> <p>库存; 成本效益 运营分析</p> <p>所得税债务 所得税申报表</p> <p>包括</p> <p>大量</p> <p>美国联邦政府会计 总署; 监管机构; 美国联邦通信委员会</p>
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### Task 8

Read the passage again and supply the missing words or expressions to complete the following statements in pairs.

1. In the United States, only those who have got a college degree with a specified number of accounting courses, good character, one to five years of \_\_\_\_\_, and successful \_\_\_\_\_ can get the license of CPA.
2. The size of accounting firms varies from only one person to thousands of people. Most accounting firms are organized in the form of a partnership (in many cases, a \_\_\_\_\_, or LLP).
3. Audit or assurance services, management consulting services, and \_\_\_\_\_ are the three types of services provided by accounting firms.
4. The task of an audit is to make sure that the financial reports of a company fairly \_\_\_\_\_.
5. CPAs are not allowed to perform certain consulting services for the public companies that they audit for the purpose of \_\_\_\_\_.
6. As \_\_\_\_\_ are getting more and more complex, CPAs are required to have specialized knowledge in taxation.
7. For organizations, the data provided by the accountants can help them \_\_\_\_\_ and control operations.
8. Hospitals and universities as well as all levels of \_\_\_\_\_ all need accountants.

### Task 9

Work in groups and translate the following sentences into Chinese.

1. As with all recognized professions, accounting requires a high level of academic study and rests on a common body of knowledge.  
\_\_\_\_\_  
\_\_\_\_\_
2. Although an individual may practice public accounting, usually two or more individuals organize an accounting firm in the form of a partnership (in many cases, a limited liability partnership, or LLP).  
\_\_\_\_\_  
\_\_\_\_\_
3. An organization, depending on its size and complexity, may employ from a few to hundreds of accountants.  
\_\_\_\_\_  
\_\_\_\_\_
4. Because of the increasing complexity of state and federal tax laws, a high level of