

会计英语教程

实用经贸英语丛书

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实用经贸英语丛书

会计英语教程

ACCOUNTING ENGLISH COURSE

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·广州·

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会计英语教程

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前 言

经过一年多的辛勤编著和严格审阅,《会计英语教程》(Accounting English Course)现在终于面世了。这本教材是自1993年7月1日我国全面推行《企业会计准则》以来最新的会计英语教材之一,作为本书的作者,算是了结了一个心愿。在长期的教学实践中,我们阅读和使用了不少会计英语、财经英语的教材,得益匪浅。一方面我们对这些教材和专著的作者深表钦佩和谢意;另一方面我们也深深感到作为教育工作者,我们自己也有一种历史的责任,希望能在前人的基础上出版一本既适合于我国广大会计专业的学生学习,又适合于具有一定英语水平并有志在涉外企业从事会计工作的人员攻读的教材。本教程力图把会计基础理论的精华,会计英语基本词汇、句型与英语基本语法融为一体,使读者在学习的过程中既能学到体现我国《企业会计准则》和新会计制度的基本理论、基本核算方法与程序,以及西方会计的典型簿记方法,又能学到在会计专业领域中英语语法的运用方法和会计制度改革以来所出现的大量会计英语词汇与句型,从而取得作者所希望达到的双重功效。

本着上述宗旨,在编写本教程的过程中,我们为自己确定了以下三条编写原则:第一,严格地遵循会计教学和英语教学的内在规律,力求将这两门学科的教学体系在本教程中完美地结合起来,而不是生硬地将它们拼凑在一起。第二,要真正体现本书“会计英语”的特色,将读者认定为“已经具有高中英语水平”的前提条件下来编写此教程,而不是以英语的字母、语音为起点,这样不仅能节约大量宝贵的学习时间,而且能提高教、学双方的兴趣。第三,要

努力满足读者掌握会计基础知识的要求和充分适应英语学习的特点,强化阅读能力和翻译技巧的训练,并在一定程度上提高会计业务口语的能力。为此,本书的每一单元都由以下几个部分组成:课文、对话、语法以及补充阅读材料,并附有会计实务练习和语法练习。在教材的最后部分还有三个附表,它们是常用会计词汇表、英汉对照的会计科目表以及英汉对照的会计报表(包括资产负债表和损益表)。这种编排方法,对提高读者在涉外会计业务方面的适应能力无疑是很有帮助的,对增强会计专业技术人员英语应试能力也是非常有益的。

本教程可作为财经类普通高校、成人高校和商学院会计系一、二年级学生的适用教材,也可作为财经类高中中专会计专业毕业班学生的适用教材。对于涉外企业的厂长经理和财务人员来说,本教程如果能够成为他们进行深造的良师和推动工作的益友,我们将会感到莫大的欣慰!

尽管我们在编写和审查的过程中已尽了自己最大的努力,但由于水平有限,本教程在所难免地会存在一些疏漏和不当之处,欢迎广大读者和专家同仁批评指正。另外,为了对教师施教和读者自学有所帮助,我们正在编写本教材的教学参考书,争取早日与广大读者见面。

编 者

1996年6月于广州

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Unit One

Text

An Introduction to Accounting

Accounting is a systematic means of gathering and reporting information on economic activity. The information provided is used by many external and internal parties, together with other information, for a wide range of decisions. This information is primarily financial in nature, that is, it is stated in money terms.

Accountants may be specialists in one of many fields of expertise such as auditing, budgeting, taxation, or financial reporting.

In performing their work, accountants observe the economic scene and select those events they consider evidence of economic activity, such as the purchase and sale of goods and services. Then they measure these selected events in financial terms. Next, they record these measurements to provide a permanent history of the financial activities of the organization. Finally, accountants may be asked to interpret the contents of their statements and reports.

Many people have chosen accounting as a profession because of its many advantages. Because the education and training for accounting careers have not kept pace with the demand for accounting services, many jobs are usually available. In the joint ventures, salaries for people with accounting training are usually good, and for those who have a good command of English, they are

correspondingly high. That's why many people have chosen accounting as a profession, and want to study English well.

New Words

accounting	n. 会计; 会计学
systematic	adj. 系统的; 体系的
means	n. 方式; 方法
gather	v. 收集
economic	adj. 经济的
external	adj. 外部的
internal	adj. 内部的
range	n. 范围
primarily	adv. 首先; 主要地
financial	adj. 财政的; 金融的
state	v. 陈述; 说
term	n. 术语; 名称
accountant	n. 会计师; 会计人员
specialist	n. 专家
expertise	n. 专门知识和技术
auditing	n. 审计学; 审核
budgeting	n. 预算
taxation	n. 税收; 税制
perform	v. 执行; 履行
scene	n. 事件; 实况; 情景
event	n. 事实; 事件
evidence	n. 凭证
purchase	n. 购进; 购买
sale	n. 销售

measure	v. 衡量; 计量
interpret	v. 解释; 说明
content	n. 内容
statement	n. 报表; 结单
profession	n. 职业
available	adj. 可获得的; 可提供的
corresponding	adj. 相当的

Phrases and Expressions

a wide range of decisions	广泛的决策
economic activity	经济活动
together with	连同
in nature	本质上
goods and services	商品和劳务
keep pace with	与……同步
joint venture	合资企业
have a good command of	擅长

Notes

1. Accounting is a systematic means of gathering and reporting information on economic activity.

会计是一种系统地收集和报告经济活动信息的方法。

此句中“on”意为“关于”，后可接名词短语作定语。如：

He gave me his views on the customers.

他向我谈及他对客户们的看法。

2. The information provided is used by many external and internal parties, together with other information, for a wide range of decisions.

会计信息与其他信息一道，被企业内外多方使用，以便作出广泛的决策。

“provided”是过去分词，作定语，后面省略了“by accounting”，修饰“information”。

介词“for”在此句中表示“目的”。例如：

He is going to get some information for a new book.

他准备找些资料编书。

3. In the joint ventures, salaries for people with accounting training are usually good, ...

在合资企业中，接受过会计专业训练的职员的薪金通常较高，……

此句中“with”相当于助动词“have”的结构，意为“有，带有”。例如：

He is in a coat with two pockets. (= a coat which has two pockets.)

他穿着一件有两个口袋的上衣。

故上句可改作：

Salaries for people who have accounting training are usually good.

“with”引导的介词短语与“who”引导的定语从句都在句中作后置定语。

Conversation

Accounting Period

Lewis: Tim, you look so busy these days. What are you doing?

Tim : You know that it will be the time of year again -- year end.
Everyone doing the work like me is very busy.

Lewis: You mean your work is quite different from others, isn't it?
You have worked in the accounting department of the company for many years. I know you are very good at your work. How could you say that? We all know that practice makes perfect and can make the work easy.

Tim : That's quite right. I am very good at my work. But I am an accountant. Now it is the time when the annual statement should be made. The annual statement is used to show us the business activities during the longest accounting periods. You can see I am surrounded by so many statements and busy at totaling accounts.

Lewis: What does the accounting period mean ?

Tim: Oh, I can tell you. The continuous process of the operation of an enterprise can be divided into several periods to reflect the business activities periodically -- monthly, quarterly and yearly. Such periods are called accounting periods. At the end of any accounting period, statements should be made.

Lewis: I see. That is why you are so busy with annual statements.

Tim: The maximum length of an accounting period is usually one year. The annual accounting period adopted by an enterprise is known as the fiscal year. It may be the same as the calendar year. That means the whole year from January 1st to December 31th. Or it may end on the last day of the business year.

Lewis: You gave me a very good explanation of it. I think we should learn more about accounting. I wish to read some

books about cost accounting, managerial accounting, financial management and auditing. I think these subjects are very important for our future work. I am very interested in them.

Tim: Yes, you should learn something about that. Now I would like to relax after a few weeks' hard work. Let's go to have lunch at a restaurant.

Lewis: I am very glad you could meet me for lunch. Let's go.

New Words and Expressions

different	adj. 差异的, 不同的
be different from	与……不同
accounting department	财务部, 会计部门
accounting period	会计期间
practice makes perfect	熟能生巧
surround	v. 围; 包围
total	v. 合计; 总数达; 结算
totaling accounts	年终结算
enterprise	n. 企业
reflect	v. 反映
activity	n. 活动
periodically	adv. 定期地
fiscal	adj. 财政的
fiscal year	财政年度, 会计年度
calendar	n. 历法, 日(月)历
calendar year	日历年度
explanation	n. 解释
cost	n. 成本, 费用