

Accounting English

会计英语

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主编 郭晓宁



西北大学出版社

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编写说明

为了适应高职高专院校会计及相关专业英语教学的需要,我们编写了这本《会计英语》,供高职高专院校公共英语学习阶段之后的会计及相关专业行业英语教学使用。本书在编写过程中,一方面注重英语语言基础知识和基本技能的培养;另一方面,充分体现高职高专院校应用技术教育特色,重视学生实际使用英语能力的培养,体现了“实用为主,够用为度”的原则,工学结合,突出专业特色,强调了英语教学的实用性、职业性特征。

本书根据正在研讨的《高等职业教育英语课程教学要求》,结合高职高专院校学生的实际水平和会计及相关专业知识而编写。全书共有十二个单元,前九个单元系统地讲解了会计概述、账户、资产与负债、财务报表、投资、业主权益、资产核算、负债和业主权益核算及财务报表分析,第十单元讲述了审计,第十一单元讲述了会计电算化,第十二单元讲述了财务及管理会计。前九个单元适用于所有和会计相关的专业学习,第十单元可供审计专业选学,第十一单元可供会计电算化专业选学,第十二单元可供和财务管理相关的专业选学。本书在编排中遵循会计知识的顺序,内容由浅入深,文章难易程度适宜,每个单元包括 Text A、Text B 和 Text C 三部分。Text A 宜精讲,Text B 可泛讲,这两部分之后均有生词、相关专业术语、课后注释和适量的练习,有助于教师备课,学生自学,Text C 可供学生课外阅读。另外,还附加了企业会计科目中英文对照表、企业财务报表中英文对照表,以供学生在实习、工作中编制财务报表时参考。

本书的编者都是多年从事会计专业英语教学,具有丰富外语教学经验的教师。本书由郭晓宁担任主编,温西梅担任副主编,杨华参编。第九单元由温西梅和杨华编写,其余各单元及附录由郭晓宁负责编写,并对全书进行了统稿。李勇军对全书进行了审校,并提出了宝贵的修改意见。本书由陕西财经职业技术学院副院长刘建彪主审。本书在编写过程中得到了学院、教务处以及基础部领导的大力支持,还得到了许多专业课教师的精心指导,在此谨表示衷心的感谢。

由于编者水平有限,书中难免有错误和疏漏之处,恳请广大读者给予批评指正。

编者

2010年5月

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Unit One

An Overview of Accounting

Text A

The History and Development of Accounting

Accounting has a long history. Some scholars believe that writing arose in order to record accounting information. Accounting records date back to the ancient civilizations of China, Babylonia, Greece and Egypt. The rulers of these civilizations used accounting to track the costs of labor and materials used in building structures such as the great pyramids. The need for accounting has existed as long as there has been business activity.

Double-entry bookkeeping developed in Europe in the Middle Ages to serve a stewardship role when the functions of ownership and management became separated. Accrual accounting became established as debt was more reliable. The growth of large projects spanning long time periods in the Industrial Revolution led to the development of “depreciation” accounting and other methods of averaging over time for the purpose of the periodic measuring of profit. Over the last 150 years, laws have been progressively introduced to provide for greater disclosure of financial information.

The functions of accounting have increased with the rapid development of management science. Besides accumulating and reporting financial information that shows an organization’s financial position and the results of its operations to its interested users, accounting provides the management inside an organization with the accounting information needed in the organization’s internal decision-making that relates to planning, control, and evaluation within an organization. The process of generating and analyzing such accounting information for internal decision-making is often referred to as managerial accounting, and the related information reports being prepared are called internal management reports. As contrasted with financial accounting, managerial accounting is not governed by generally accepted accounting principles.

The growth of organization, changes in technology, government regulation, and the globalization of economy during the twentieth century have spurred the development of accounting. As a result, a number of specialized fields of accounting have evolved in addition to financial accounting and managerial accounting, which include auditing, cost accounting, tax accounting, budgetary

accounting, governmental and non-profit accounting, human resources accounting, environmental accounting, social accounting, international accounting, etc.

New Words:

arise v. 出现, 发生, 起因于

civilization n. 文明, 文明社会, 文明世界, 现代物质文明, 教化, 开化

Babylonia n. 巴比伦帝国

track n. & v. 足迹, 小路, 轨道, 路线, 跑道; 追踪, 尾随, 记录

pyramid n. 金字塔, 锥体

bookkeeping n. 记账, 簿记

stewardship n. 管事人的职位, 管事人的任职时间

accrual n. 应计会计, 积累, 增长

reliable adj. 可靠的, 确实的

span n. & v. 间距, 时距; 跨过, 持续

depreciation n. 折旧, 贬值

averaging n. 平均, 平均法, 盈亏相抵

progressive adj. 逐步前进的, 现代的

progressively adv. 逐步前进地

disclosure n. 揭发, 披露

internal adj. 内部的, 公司内部, 国内的, 地区内的

evaluation n. 评价, 估价

generate v. 发生, 引起, 发(光, 电, 热)

contrast n. & v. 对比, 对照, 使对比, 成比照

analyze n. & v. 分析, 分解

govern v. 统治, 治理, 指导, 支配

spur v. 激励, 鞭策

evolve v. 发展, 使发展

audit n. & v. 审计, 查账

budgetary adj. 预算的

Phrases & Expressions

date back to 追溯到, 追溯回

double-entry bookkeeping 复式记账(簿记)

the Middle Ages 中世纪时期

the Industrial Revolution 工业革命时期

be referred to 所指的是

as contrasted with 与……相反, 与……加以对比

generally accepted accounting principles 公认会计准则

as a result 结果

a number of 许多

in addition to 另外

Notes

1. Accounting records date back to the ancient civilizations of China, Babylonia, Greece and Egypt.

会计记录可追溯到古代的中国, 巴比伦, 希腊和埃及四大文明古国时期。

date back to: trace back to 意思是“可追溯到, 追回到”。

e. g. This story may date back to the sixteenth century.

这个故事可以追溯到 16 世纪。

2. The rulers of these civilizations used accounting to track the costs of labor and materials used in building structures such as the great pyramids.

这些文明古国的统治者在建造像金字塔这样的建筑物时, 就应用会计来记录劳动成本以及所用材料的成本。

track: record 意思是“记录, 登记”。

e. g. In ancient times, people used the sticks to track the number.

在远古时期, 人们用木棍来计算数量。

3. Double-entry bookkeeping developed in Europe in the Middle Ages to serve a stewardship role when the functions of ownership and management became separated.

中世纪时期, 在欧洲, 当管理和所有者的功能区分开来的时候, 复式记账得以发展, 起到了管理者的作用。

the Middle Ages: around 400 AD to the Renaissance (中世纪时期指的是从大约公元 400 年至文艺复兴时期)。

separate: make, become or keep divided 意思是“使分离, 隔开, 分开”。

e. g. It is well known that England is separated from France by the Channel.

众所周知, 英国和法国被英吉利海峡隔开。

4. The growth of large projects spanning long time periods in the Industrial Revolution led to the development of “depreciation” accounting and other methods of averaging over time for the purpose of the periodic measuring of profit.

在工业革命中大型项目跨越较长时间的现象增加, 导致了折旧会计和为了定期计量利润的其他平均方法的发展。

lead to: make something happen or exist, as a result 意思是“导致……结果”。

e. g. The Red Shirts' demonstration in Thailand led to a great confusion in traffic.

泰国红衫军的示威游行导致了交通的极大混乱。

5. The growth of organization, changes in technology, government regulation, and the globalization of economy during the twentieth century have spurred the development of accounting.

20 世纪, 机构的增加, 技术和政府规则的改变, 以及经济的全球化发展都激发了会计的发展。

spur: make an improvement or change faster 意思是“快速发展; 激发; 刺激”。

e. g. Lower taxes would spur investment and help economic growth.

低的税收率会刺激投资, 而且还有助于经济的发展。

6. As a result, a number of specialized fields of accounting have evolved in addition to financial accounting and managerial accounting, which include auditing, cost accounting, tax accounting, budgetary accounting, governmental and non-profit accounting, human resources accounting, environmental accounting, social accounting, international accounting, etc.

结果, 除了财务会计和管理会计外, 会计还发展到了许多专业领域, 包括审计、成本会计、税收会计、预算会计、政府和非营利会计、人力资源会计、环境会计、社会会计和国际会计等。

as a result: because of something that has happened 意思是“因某种事发生; 结果”。

e. g. As a result of the pilots' strike, all flights have had to be cancelled.

因发生了飞行员罢工, 所有航班被迫取消。

As a result, he came to the top place in the final examination.

结果, 在期末考试中他获得了第一名。

Exercises

I. Answer the following questions according to the text.

1. Why did writing arise in the accounting history?
2. What did the rulers of the ancient civilizations use to track the costs of labor and materials used in building structures?
3. What has existed as long as there has been business activity?
4. When and why did double-entry bookkeeping develop in Europe?
5. What became established as debt was more reliable?
6. What led to the development of “depreciation” accounting and other methods of averaging over time for the purpose of the periodic measuring of profit in the Industrial Revolution?
7. In what case have the functions of accounting increased?

8. What is not governed by generally accepted accounting principles?
9. What have spurred the development of accounting during the twentieth century?
10. How many fields of accounting have evolved besides financial accounting and managerial accounting? Can you list them out?

II. Tell whether the following statements are true or false. Write “T” for true and “F” for false in the brackets.

1. Accounting has a long history which can be dated back to the ancient civilizations. ()
2. The rulers of Egypt used accounting to track the costs of labor and materials used in building the great pyramids. ()
3. Firstly, the business activity appeared, then there has been the need of accounting. ()
4. In the Middle Ages, when the functions of ownership and management became separated, double-entry bookkeeping developed in Europe to serve a stewardship role. ()
5. Over the last 150 years, people have been progressively introduced laws to provide for greater disclosure of financial information. ()
6. With the rapid development of management science, the functions of accounting have decreased. ()
7. The financial information that shows an organization's financial position and the results of its operations should be reported to its interested users. ()
8. Managerial accounting is the process of generating and analyzing accounting information for internal decision-making. ()
9. According to the passage, managerial accounting is governed by generally accepted accounting principles. ()
10. The development of accounting has been spurred during the sixteenth century. ()

III. Fill the blanks with the given words or phrases from the text, change the form when necessary.

as a result	civilization	periodic	progressively
track	date back to	contrast	span

1. In European history, there were two ancient _____, they were Greece and Rome.
2. In the film, the peaceful life of a farmer is _____ with the violent existence of a gangster.
3. This church can _____ the 13th century.
4. According to the schedule, the teachers should meet on Monday afternoon _____ to discuss the teaching problems.
5. Unfortunately, the situation became _____ worse.

6. The dogs _____ the wolf to its lair (兽穴, 兽窝).
7. He is a person who is very strict with his job, his career has been _____ four decades.
8. _____, he caught up with all the students in his class.

IV. Translate the following English into Chinese.

The purpose of accounting information system is to accumulate data and provide decision makers with information to make decisions. It produces useful information that tells specific things about the company. To those who understand what this intricate system is saying, it's like money in the bank. An effective accounting information system should capture and summarize transactions quickly, accurately, and usefully. It should generate a variety of accounting reports, including financial statements and trial balances, which aid management in operating a business.

V. Translate the following sentences into English with the given words or phrases in the brackets.

1. 会计的历史可以追溯到文明古国时期。(date back to)
2. 只要经济活动存在, 就有会计活动的存在。(as long as)
3. 中世纪时期复式记账在欧洲就出现了。(double-entry bookkeeping)
4. 与财务会计不同, 管理会计有它的特殊性。(as contrasted with)
5. 结果, 会计还发展到了除财务会计和管理会计以外的许多专业领域。(as a result)

Text B

The Field of Accounting

The field of accounting is divided into three broad divisions: public, private, and governmental.

Public accounting consists largely of auditing and tax services. An audit is a review of the financial records of an organization. It is usually performed at fixed intervals of time—perhaps quarterly, semiannually, or annually. And as the tax laws have grown increasingly complex, not only corporations but also individuals have had to utilize the services of accountants in preparing their forms and calculating their tax liability. Business enterprises, government agencies, and nonprofit organizations all employ public accountants either regularly or on a part-time basis.

Many accountants work in government offices or for nonprofit organizations. These two areas are often joined together under the term governmental and institutional accounting. The two are similar because of legal restrictions in the way in which they receive and spend funds. Therefore, a legal background is sometimes necessary for this type of accounting practice.

In the United States, all branches of government employ accountants. In addition, government-owned corporations in the United States and in many other countries have accountants on their staffs. All of these accountants, like those in private industry, work on a salary basis. They tend to become specialists in limited fields like transportation or public enterprises.

Private accountants, also called executive or administrative accountants, handle the financial records of a business. Like those who work for the government or nonprofit organizations, they are salaried rather than paid a fee. These who work for manufacturing business are sometimes called industrial accountants. Some large corporations employ hundreds of employees in their accounting offices.

One of the specialties within the private accounting field is cost accounting, which is chiefly concerned with determining the unit cost of the products the company manufactures and sells. For example, if a company manufactures radios, the unit cost of the product equals the cost of making each individual radio. The unit cost must include not only the price of the materials in the products, but also other expenses, including labor and overhead. Without unit costs, manufacturing firms could not accurately determine the price they must sell their products for in order to bring an adequate return on investment.

Many private organizations also hire salaried accountants to perform audits. These people are sometimes called internal auditors. They are in charge of the protection of the firm's assets—the things of value owned by the company, including cash, securities, property, and even goodwill.

Managerial accountants are other specialists within the broad area of private accounting. In particular, they work with the kinds of financial reports necessary to management for the efficient operation of the company, including budgets and cash flow projections.

Teaching accountants have formal training and some practical experience in the field. They often prefer to teach the subject, however, because of the security of a salaried position. They may work in a university or a commercial school.

Accounting is an essential element of every modern business. It is also a field in which the demand for competent accountants exceeds the supply.

New Words

- division n. 部门
- consist v. 由……组成, 由……构成
- review n. 复习, 复审
- perform v. 表演, 进行, 执行
- interval n. 间歇, 间隔
- quarterly adv. 季度地, 按季

semiannually adv. 半年一次地

annually adv. 一年一次地

utilize v. 利用

liability n. (对某事物) 有责任或义务

nonprofit adj. 非营利的

part-time adj. 部分时间的, 非全日的

institutional adj. 社会事业性质的

similar adj. 相似的, 类似的

restriction n. 限制, 限定

addition n. 加法, 增加

specialist n. 专家

executive adj. 行政上的, 行政官的

administrative adj. 管理的, 行政的

handle v. 处理, 管理

industrial adj. 工业的

specialty n. 专业, 专长

chiefly adv. 主要地, 首要地

determine v. 确定, 测定

manufacture v. 加工, 制造

equal adj. & v. 相等的, 等于

overhead n. 制造间接费用 (指不与产品成本直接发生联系的费用)

accurately adv. 准确地

adequate adj. 足够的, 适当的

auditor n. 审计员, 查账员

protection n. 保护

property n. 财产

goodwill n. 信誉, 声誉

efficient adj. 效率高的

projection n. 计划, 规划

formal adj. 正规的, 正式的

prefer v. 宁愿, 更喜欢

exceed v. 比……大, 超出

Phrases & Expressions

consist of 由……组成, 由……构成

at fixed intervals of time 按一定的期限, 每隔固定的时间

tax liability 纳税义务, 应纳税金

nonprofit organization 非营利组织

on a part-time basis 临时

in addition 另外

accounting practice 会计实务

on a salary basis 靠领取薪金

tend to become 往往会变成, 势必会变成

internal auditor 内部审计师

managerial accountants 管理会计师

in particular 特别, 尤其

teaching accountants 教学会计师

Notes

1. Public accounting consists largely of auditing and tax services.

公共会计主要由审计和税收服务组成。

consist of: be made up of 意思是“由……组成”。

e. g. The board of directors consists of ten members.

董事会由十人组成。

2. It is usually performed at fixed intervals of time—perhaps quarterly, semiannually, or annually.

审计通常是按一定的时间期限进行的, 可能是一个季度、半年或者一年。

at fixed intervals of time 是一介词短语, 在此作状语, 意思是“按一定的时间期限, 每隔固定的时间”。

e. g. There is a ten-minute break at fixed intervals of fifty minutes.

每隔 50 分钟有 10 分钟的休息。

3. And as the tax laws have grown increasingly complex, not only corporations but also individuals have had to utilize the services of accountants in preparing their tax forms and calculating their tax liability.

当税法变得日益复杂的时候, 不仅是公司而且个人也不得不利用会计师的服务, 来编制纳税表和计算应纳税金。

utilize: make use of; find a use for 意思是“利用; 发现……的用途”。

e. g. In the new building, the heating system will utilize the solar energy.

在这幢新楼里, 采暖系统将利用太阳能。

4. These two areas often joined together under the term governmental and institutional accounting.

这两个会计领域通常合并称为政府和事业单位会计。

5. The two are similar because of legal restrictions in the way in which they receive and spend funds.

这两种会计很相似，因为在其收入和支出经费方面都要受法律的约束。

be similar: be like; be almost the same 意思是“相似的；几乎一样的”。

e. g. These two signatures are so similar that it's very difficult to tell them apart.

这两个签名是如此相似，以至于很难把它们区分开来。

6. In addition, government-owned corporations in the United States and in many other countries have accountants on their staffs.

另外，美国和其他许多国家的国有公司在他们的职员中都配有会计人员。

in addition: as well; also 意思是“另外；而且”，后面跟句子。

in addition to: besides; as well as 意思是“除……之外”，后面跟词或词组。

e. g. The hotel itself can accommodate 80 guests, in addition, there are several self-catering apartments.

这家宾馆能给 80 位客人提供住宿，另外，还有几个自助餐厅供应食物。

He is now running his own research company, in addition to his job at the university.

除了大学的工作之外，他还经营着他自己的科研公司。

government-owned corporation 意思是“国有公司”。

7. ... which is chiefly concerned with determining the unit cost of the products the company manufactures and sells.

……成本会计主要用来确定公司所生产和销售的产品的单位成本。

which 引导一个非限定性定语从句，修饰前面的 cost accounting。

be concerned with: be involved in something 意思是“涉及……”。

e. g. Divorce is very painful, because it is not only concerned with the husband and wife, but also concerned with the children.

离婚是非常痛苦的，它不仅涉及到夫妻双方，而且还涉及到孩子。

the company manufactures and sells 是省去了关系代词 which 的定语从句，修饰前面的名词 products。

8. In particular, they work with the kinds of financial reports necessary to management for the efficient operation of the company, including budgets and cash flow projections.

特别是他们的工作主要是向企业主管人员提供从事有效经营管理所需要的各种财务报表，包括预算和现金流转计划。

in particular: especially 意思是“特别”。

e. g. It was a good concert, I enjoyed the last song in particular.

这场音乐会不错，我特别喜欢最后一首歌。

Exercises

I. Answer the following questions according to the text.

1. How many broad divisions is the field of accounting divided into? What are they?
2. What is an audit?
3. Why have corporations and individuals had to utilize the services of accountants?
4. Why are governmental and institutional accountants often joined together under the term governmental and institutional accounting?
5. What do private accountants handle?
6. What is cost accounting chiefly concerned with?
7. What are internal auditors in charge of?
8. What do managerial accountants have?
9. What should teaching accountants have?
10. Do you want to be an accountant in the future? Why or why not?

II. Fill in the blanks with correct form of the words, change the form when necessary.

1. employ, employer, employee, employed, unemployed, employment, unemployment
A business _____ many _____. The businessman who hires the _____ is called an _____. If many people are _____, we say the _____ rate is high; if many people are _____, we say the _____ rate is high.
2. accounting, accountant, account
(1) We've never failed to keep a complete _____ of every penny we've spent!
(2) _____ is a growing field throughout the world today.
(3) The _____ must understand the entire system of the records.
3. special, specialty, specially, specialist
(1) Her _____ is cost accounting.
(2) Dr. Brown is a _____ in chemistry.
(3) I came here _____ to see you.
(4) This is my father's _____ chair. No one else may sit in it.

III. Translate the following passage into Chinese.

Accounting information that is intended to satisfy the needs of resource owners (external users) is called financial accounting. Owners, investors, creditors, and brokers represent external users—they are interested in a company because they have supply money to the business. Financial accounting mainly reports information on financial position and operating results of a business. Its