二十一世纪普通高等院校实用规划教材·经济管理系列

会计英语

KUAIJI YINGYU

刘智英　编著
张铁军　主审

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内 容 简 介

本书涉及会计学中最基本的原理、原则，涵盖了会计专业常用的词汇，牵涉到了实际业务操作方面的内容，语言通俗、流畅，基本原理、术语、概念表述准确。本书共分三个部分，第一部分介绍了会计的基本理论和体系，第二部分重点介绍了经济业务的流程处理，第三部分介绍了调整事项和财务会计报表的初步知识。

本书内容翔实、贴近实际、实用性强，采取新颖统一的格式化体例设计，因此不仅适用于高等院校会计、财务管理、审计、经济管理等专业的教学，也可以作为广大财会从业者的在岗培训教材。

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前　言

在当今全球经济一体化的大背景下，社会的人才观正在发生着巨大的变化——由单一型的专门人才向复合型人才转变。各行各业的从业人员不但要精通业务知识，还要掌握相关的专业英语，这样才能有效地学习与专业知识相关的英文资料，处理好涉外事务。专业英语教学对于学生掌握职业技能，形成综合职业能力，以及对于后续学习和发展都具有重要的作用。作为专业英语的一个组成部分，会计英语的重要性也日益显现。

会计英语的教学涉及会计教育的改革，教材是教育改革的重要基础环节，没有优秀的教材就无法培养出优秀的学生。为了使高等学校学生以及广大会计实务工作者更好地掌握会计专业知识，加强英语语言与会计专业之间的整体联系，从而在英语中体会和理解会计，在会计场景中学习和掌握英语，达到能够熟练阅读英文会计文献和使用英语处理会计事务的目的，我们特地编写了本教材，以满足培养高素质会计人才的需要。本教材全面而系统地反映了现代会计最新的发展水平和趋势，融合了西方会计学理论，能适应信息化社会中对知识学习、更新和积累的需要。

作者长期从事会计基础和会计英语教学，在教学实践中积累了丰富的经验和翔实的材料，写作中注重简单、实用，多用案例来说明问题。

本教材的主要特色如下。

(1)　在体例上，避免使用传统的大块文章做课文，力求言简意赅，通俗易懂。

(2)　在材料的选择上，本书强调活动的多样性，同时给学生提供充实的综合能力训练。

(3)　在内容上，切实与学生的实际水平相符，紧跟会计专业发展的最新动态，既容易理解，又反映前沿的成果。

(4)　专业词汇涉及面广，不仅涵盖了会计专业知识，也涉及金融及电子商务等方面的专业词汇，扩展了学生的视野。

本书涉及会计学中最基本的原理、原则，涵盖了会计专业常用的词汇，牵涉到了实际业务操作方面的内容；语言表述通俗、流畅，基本原理、术语、概念表述准确；体例设计的独特性容易引起读者兴趣，注重对学生思维的诱导和启发，能引导学生积极参与到课堂教学中。为了防止在教学过程中学生有了中文翻译便不注意听讲现象的发生，本书尽量减少中文，力求以大量简洁明快的英文来诠释会计专业知识。

本教材共分三个部分：第一部分介绍了会计学的基本理论和体系，第二部分重点介绍了经济业务的流程处理，第三部分介绍了调整事项和财务会计报表的初步知识。

本书由刘智英老师编著，由张铁军负责审核，刘福波和张娜老师参与了本书的编写。

在编写本教材时，在体例和选材上做了一些新的尝试，希望能取得良好的效果。但教材建设是一项庞大的系统工程，任何一项改革都不是一蹴而就的，都或多或少存在一些不尽如人意之处，需要不断修改和完善。我们恳请广大读者对本教材的不足之处多提宝贵的意见。

目　　录

Part One　Basics of Accounting and Double Entry Bookkeeping

Chapter 1　Business Transactions 3

1.1　Types of Business Entities 3
1.2　Procedure of Business Transaction 4
1.3　Cash and Credit Transactions 4
1.3.1　Terminology 5
1.3.2　Methods of payments 5
1.3.3　Petty cash 5
1.4　Payroll 6
1.5　Keeping a Record 6
1.5.1　Specific reasons 7
1.5.2　The medium 7
1.5.3　Principle part and procedures 7
Key words and phrases 8
Exercises 9
Reading materials 10

Chapter 2　Types of Business Documentation 11

2.1　Documents for Business Transactions 11
2.1.1　Document 11
2.1.2　Main points about documents 12
2.2　Documents for Cash Transactions 12
2.2.1　Cash transaction 12
2.2.2　The documents involved in the cash transactions 12
2.2.3　Check requisition 13
2.3　Documents for Credit Transactions 15
2.3.1　Credit terms 15
2.3.2　The documents for the credit transaction 15
2.4　The Terminology 16
2.5　Special Credit Transaction Involving the Returns 18

2.6 Debit Notes 19
2.7 Petty Cash Claim 19
2.8 The Employee's Pay Slip 20
Key words and phrases 20
Exercises 21
Reading materials 22

Chapter 3 Accounting Scene and Accounting Elements 23

3.1 Law and the Law of Contract 23
3.1.1 The content for legally binding contract 23
3.1.2 The difference between offer and invitation 24
3.1.3 Breach of contract 24
3.2 Regulation of the Sale of Goods 24
3.2.1 The format for making a contract 24
3.2.2 The object of a contract 24
3.2.3 The price for the contract 25
3.2.4 The problem of the transfer of the ownership about the goods 26
3.3 Document Retention Policies and Data Protection 26
3.3.1 Document retention policies 26
3.3.2 Data protection 26
3.4 The Function of Accounting 27
3.4.1 Measurement 27
3.4.2 Management 27
3.4.3 Who uses financial statements? 28
3.4.4 The qualitative characteristics of financial statement 28
3.5 Accounting Elements and Accounting Equation 29
3.5.1 The Accounting treatment basis 29
3.5.2 Accounting Elements 30
3.5.3 Four basic assumptions of accounting 33
3.5.4 The calculation method for accounting 34
3.5.5 Accounting equation 34
3.5.6 The dual aspect of accounting equation 37
3.5.7 Accounting items 39
3.5.8 The classification for accounting items 40
3.6 Accounts 40

Key words and phrases 41
Exercises 42
Reading materials 44

Chapter 4 Double Entry Bookkeeping and the Method of Debit and Credit 46

4.1 Nature and Function of Double Entry 46
4.1.1 The bookkeeping for assets, liabilities and capital 46
4.1.2 The bookkeeping for expenses and revenues 48
4.1.3 Accounts and the nominal ledger (main ledger) 50
4.1.4 Account code 51
4.2 The Principle for Debit and Credit 52
4.2.1 The content for debit and credit 52
4.2.2 The elements 52
4.2.3 The principle for recording business transactions 53
4.2.4 The editing for accounting entries 53
4.3 Trial Balance 53
4.3.1 The content 54
4.3.2 The purpose 54
4.3.3 Debit and credit and the rules for double entry bookkeeping 54
4.3.4 Making trial balance 56
4.4 Balancing an Account 57
Key words and phrases 58
Exercises 59
Reading materials 61
Quiz 1 62

Part Two Main Economic Activities

Chapter 5 Banking: Payments and Receipts 69

5.1 Customer/Bank Relationship 69
5.1.1 The contractual relationships 69
5.1.2 Bank's obligations 70
5.1.3 Customer's obligations 71
5.2 Central Bank Clearing System 71
5.2.1 Clearing banks 71
5.2.2 Clearing system 72

5.2.3 Dishonored checks 73
5.3 Types of Receipts and Payments 73
5.3.1 Cash 73
5.3.2 Checks 73
5.3.3 Check guarantee cards 74
5.3.4 Credit cards, debit cards and charge cards 74
5.3.5 Standing order 76
5.3.6 Direct debit 76
5.3.7 Credit transfer 76
5.3.8 Automatic Bank Payments 76
5.4 Preparing a Check Prior to Dispatching 77
5.4.1 The principle for signing a check 78
5.4.2 Incorrect checks 78
5.4.3 Inconsistent payment with supporting documentation 79
5.4.4 The verification from the cash register 79
5.4.5 Reimbursements of expenses to employees 79
5.5 Banking Money Received 80
5.5.1 Paying-in slip 80
5.5.2 Checking paying-in slips against relevant documentation 80
5.5.3 Banking credit card payment 80
Key words and phrases 80
Exercises 82
Reading materials 83
Chapter 6 Sales and Sales Records (Documents) 85
6.1 Source Documents 85
6.1.1 Sales invoices 85
6.1.2 Credit notes 89
6.1.3 VAT / sales tax 90
6.2 Types of Discount 92
6.2.1 Trade discount 92
6.2.2 Cash discount 92
6.3 Preparing Sales Invoice and Credit Note 94
6.4 Coding System 95
6.5 Daybook 96

6.5.1 Sales daybook 96
6.5.2 Sales return daybook 97
Key words and phrases 99
Exercises 99
Reading materials 100

Chapter 7 Recording Sales and Sales Return 102

7.1 What is Sales Daybook 102
7.1.1 The need for a sales daybook 102
7.1.2 The function of a sales daybook 102
7.2 What is the Sales Returns Daybook 103
7.3 Entering Sales Transaction in Daybooks 104
7.3.1 Analyzing sales 104
7.3.2 A spreadsheet model 104
7.4 Posting 105
7.4.1 Posting sales daybook totals 105
7.4.2 Posting sales return daybook 107
7.5 Statement of Account 108
7.5.1 Purpose of statement 108
7.5.2 Preparing a statement of account 109
7.6 Aged Debtors' Analysis 109
7.6.1 Format of aged debtors' analysis 109
7.6.2 Communication with customers 110
7.7 Provision of Credit Facilities 111
7.7.1 Advantages of sales on credit 111
7.7.2 Disadvantages of sales on credit 111
7.7.3 Credit limit 111
7.7.4 Bad debts 112
Key words and phrases 113
Exercises 114
Reading materials 115

Chapter 8 Purchase and Purchase Record 116

8.1 Buying Goods or Services 116
8.1.1 Purchase requisition 117

8.1.2 Methods of purchase 117
8.2 Source Documents 117
8.2.1 Purchase order 117
8.2.2 Delivery note, advice note and goods received note 118
8.2.3 Purchase invoice 119
8.3 Suppliers' Invoice and Supporting Documents 119
8.3.1 Checking for goods purchased 119
8.3.2 Checking invoice for service 120
8.4 Credit Notes 120
8.5 Authorizing and Coding 120
8.5.1 Authorizing purchase invoice 121
8.5.2 Coding 121
8.5.3 Numbering purchase invoice 122
8.5.4 Grid box stamp or front sheet 122
8.6 Purchase Daybook and Purchase Return Daybook 122
8.6.1 Purchase daybook 122
8.6.2 Discount 124
8.6.3 Purchase return daybook 124
Key words and phrases 125
Exercises 126
Reading materials 127

Chapter 9 Recording Purchases 129

9.1 Posting 129
9.1.1 From daybook to ledgers 129
9.1.2 Computerized ledgers 131
9.2 Statements 131
9.2.1 Balancing a supplier's account 131
9.2.2 Checking a statement from the suppliers 132
9.2.3 Checking the supplier's account with the statement 133
9.3 Aged Creditor's Analysis 133
9.3.1 Overview 133
9.3.2 Preparing an aged creditor's analysis 133
9.4 Applications 134
Key words and phrases 134

Exercises 135
Reading materials 136

Chapter 10 Recording Receipts and Payments 138

10.1 Procedure 138
10.2 Transactions 139
10.2.1 Cash receipts 139
10.2.2 Cash payment 140
10.3 Cash Book 141
10.3.1 Cash receipts book 141
10.3.2 Cash payments book 141
10.4 Posting 142
10.4.1 Posting receipts from the cash book to main ledger and memorandums 142
10.4.2 Posting the payments to the ledgers 142
10.4.3 Cash book as a main ledger account and a part of the double entry system 143
10.5 Accounting Treatments 143
10.5.1 Receipts 143
10.5.2 Payments 143
10.6 Computerized Records and Authorization 144
Key words and phrases 144
Exercises 145
Reading materials 146

Chapter 11 Maintaining Petty Cash Records 147

11.1 Purpose of Petty Cash 147
11.2 Documents and Authorization 148
11.2.1 Petty cash voucher 148
11.2.2 Authorizations and supporting documents 148
11.2.3 Shortage of supporting documents 149
11.2.4 Payments in advance 149
11.3 Securities of Cash 150
11.4 Queries and resolutions 150
11.4.1 Reasons 150
11.4.2 Resolutions 150
11.5 Accounting System Relative to Cash Book 150

11.5.1 Imprest system 150
11.5.2 Non-imprest system 151
11.6 Petty Cash Book 151
11.7 Example 152
Key words and phrases 154
Exercises 155
Reading materials 156
Quiz 2 157

Chapter 12 Bank Reconciliations 161

12.1 General Bank Service and Operation of Bank Clearing System 161
12.2 Functions and Form of Banking Documents 162
12.3 Bank Reconciliation Statement 162
12.3.1 Overview 162
12.3.2 Purpose of a bank reconciliation statement 162
12.3.3 Preparations 163
12.4 Errors and Omissions in the Cash Book 163
12.4.1 Cash book errors 164
12.4.2 Cash book omissions 164
Key words and phrases 164
Exercises 164
Reading materials 166
Quiz 3 167

Chapter 13 Accounting for Non-current Assets 171

13.1 Overview 171
13.1.1 The difference between capital expenditure and revenue expenditure 171
13.1.2 The nature of the expenditure 172
13.2 Depreciation for Fixed Assets 172
13.3 Accounting Entries for Fixed Assets 172
13.4 Calculating Depreciations 173
13.4.1 Straight-line method 173
13.4.2 Reducing-balance method 174
13.4.3 Other methods 176
13.5 Accounting for Disposal of a Non-current Asset 177

13.5.1 Terminology 177
13.5.2 Accounting entries 178
13.6 Controlling Tangible Non-current Assets 179
13.7 Accounting for Intangibles 179
Key words and phrases 180
Exercises 182
Reading materials 183

Chapter 14 Payroll 185

14.1 Payroll Register 185
14.2 Individual Pay Slip 187
14.2.1 Differences of wages and salaries 188
14.2.2 Gross pay, deductions 188
14.2.3 Net pay, take-home pay 188
14.2.4 The relationship between them 189
14.2.5 Employer, employee, outsider organizations, gross pay and total cost of pay expenses 189
14.3 Procedure and Documents 189
14.3.1 Processing the payroll 190
14.3.2 Documents 190
14.4 The Calculations for Pay 190
14.4.1 Basic pay 190
14.4.2 Supplementary pay 191
14.4.3 Commissions 192
14.5 Authorization and Security and Control 192
14.6 Accounting Treatments 193
14.6.1 Posting payroll details to main ledgers 193
14.6.2 Accounting entries 193
Key words and phrases 194
Exercises 195
Reading Materials 197

Part Three Adjustment and Financial Statement

Chapter 15 Control Account 201

15.1 Control Account 201
15.1.1 What is control account? 201

15.1.2 Meanings of control account 202
15.2 Sales Ledger Control Account 202
15.3 Purchase Ledger Control Account 203
15.4 Control Account Reconciliations 205
Key words and phrases 206
Exercises 207
Reading materials 208
Quiz 4 209

Chapter 16 Trial Balance and Adjustment 217

16.1 Initial Trial Balance 217
16.1.1 The content of the trial balance 217
16.1.2 The purpose 217
16.1.3 The classification for trial balance 217
16.1.4 The balance of the account 217
16.1.5 The functions for a trial balance 218
16.1.6 Procedures 218
16.2 Identification of Errors 218
16.2.1 The classifications for errors 218
16.2.2 Other errors 219
16.3 Resolutions for Errors 219
16.3.1 Errors recognized by trial balance 219
16.3.2 Errors un-identified by trial balance 220
16.4 Suspend Accounts 220
16.5 Adjustments for Transactions 221
16.5.1 Principle for adjustments 221
16.5.2 Procedure 221
16.5.3 Preparation of the income statement and balance sheet 222
Key words and phrases 226
Exercises 227
Reading materials 234
Quiz 5 235

Chapter 17 Financial Statement 238

17.1 Balance Sheet 238
17.2 Income Statement 240
17.2.1 Single step form 240
17.2.2 Multiple step income statement 240
17.3 Cash Flow Statement 241
17.3.1 Structure of the cash flow statement 242
17.3.2 Preparing a complete statement of cash flows 245
Key words and phrases 245
Exercises 246
Materials 247

Chapter 18 Analysis of Financial Statements 249

18.1 Introductions to Financial Statement Analysis 249
18.2 Ratio Analysis 250
18.3 Detailed Ratios 250
18.3.1 Short-term liquidity 250
18.3.2 Long-term solvency and capital structure 251
18.3.3 Profitability 251
18.3.4 Efficiency 252
18.3.5 Growth 252
18.4 Limitations of Ratio Analysis 253
18.4.1 Historical cost accounting 253
18.4.2 Seasonal fluctuations 253
18.4.3 Non-standardization of accounting policies 253
Key words and phrases 253
Exercises 254
Reading materials 256
Quiz 6 258

参考文献 263

Part One

Basics of Accounting and Double Entry Bookkeeping