

吉檀迦利

〔印〕泰戈尔 著

我在等待，

等待着，

最终把自己交到爱的手里。

这便是我姗姗来迟的缘故，

也是我负疚的缘由。

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains the normal balances for each type of account and how they are used to calculate the net income or loss for a period.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples are provided for each of the four types of adjusting entries: accrued expenses, accrued revenues, prepaid expenses, and unearned revenues.

The fifth part of the document discusses the importance of closing entries. It explains how these entries are used to transfer the balances of the temporary accounts (revenue, expense, and dividend) to the permanent accounts (retained earnings and dividends). This process resets the temporary accounts for the next period.

The sixth part of the document discusses the importance of the trial balance. It explains how the trial balance is used to verify the accuracy of the accounting records. It also provides a sample trial balance and explains how to interpret the results.

The seventh part of the document discusses the importance of the financial statements. It explains how the income statement, balance sheet, and statement of cash flows are prepared and how they are used to evaluate the financial performance of the company.

The eighth part of the document discusses the importance of the accounting cycle. It explains how the cycle is used to ensure that the accounting records are accurate and complete. It also provides a sample accounting cycle and explains how to interpret the results.

The ninth part of the document discusses the importance of the accounting equation. It explains how the accounting equation is used to verify the accuracy of the accounting records. It also provides a sample accounting equation and explains how to interpret the results.

The tenth part of the document discusses the importance of the accounting process. It explains how the accounting process is used to ensure that the accounting records are accurate and complete. It also provides a sample accounting process and explains how to interpret the results.

RABINDRANATH TAGORE
(1861.5.7-1941.8.7)



吉檀迦利
GITANJALI

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吉檀迦利

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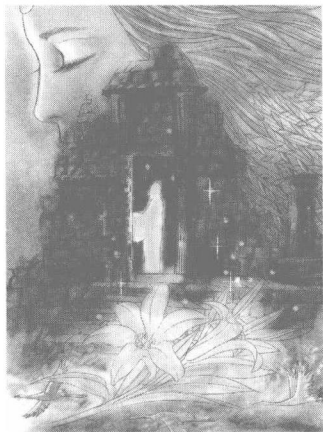
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导读

《吉檀迦利》在印度语中是“献诗”的意思，它由103首诗歌组成，是泰戈尔在他50岁那年从自己的三本诗集——《泰维德雅》《克雅》《吉檀迦利》及从1908年起散见于各报纸杂志上的诗歌里面精选出来的。

这本诗集发表于1910年，是泰戈尔哲理诗集的代表作，对20世纪世界文坛产生过深远而广泛的影响，已被译成40多种语言在世界各国流传。

1912年，泰戈尔将《吉檀迦利》翻译成英文，第二年获得了诺贝尔文学奖，泰戈尔因此而成为东方文坛荣获此奖的第一人。

在诗中，我们可以深切地体会到诗人是何等热爱自己的国家，热爱那些爱和平的人民。从诗的字里行间，我们看见了天真无邪的儿童在海边追逐嬉笑，看见了挑灯顶罐、裙带飘飘的印度少女在田间行走，听到在园中、渡口吹着芦笛的印度工人向人们轻声诉说……

Singer

When thou commandest me to sing it seems that my heart would break with pride, and I look to thy face, and tears come to my eyes.

All that is harsh and dissonant in my life melts into one sweet harmony—and my adoration spreads wings like a glad bird on its flight across the sea.

I know thou takest pleasure in my singing. I know that only as a singer I come before thy presence.

I touch by the edge of the far—spreading wing of my song thy feet which I could never aspire to reach.

2

Drunk with the joy of singing I forget myself and call thee friend who art my lord.



歌者

当你命我歌唱时，我的心骄傲得近乎破碎；凝望着你的脸，泪水充盈了我的双眼。

我生命中所有的不和谐，都融入甜美的音乐——我对你的崇拜像一只快乐的小鸟，展翅飞过大海。

我知道你喜欢听我吟唱，我知道我只有作为歌者，才能靠近你。

我用我远播的歌声的翅尖，轻抚你的双脚，这是我从来不曾奢望过的。

我沉醉于歌唱的喜悦，忘了自己。你是我的主人，我却称你为我的朋友。

Holy Music

I know not how thou singest, my master! I ever listen in silent amazement.

The light of thy music illumines the world. The life breath of thy music runs from sky to sky. The holy stream of thy music breaks through all stony obstacles and rushes on.

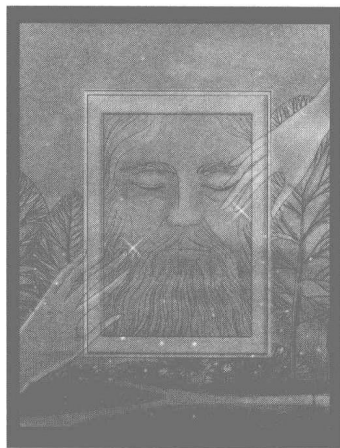
My heart longs to join in thy song, but vainly struggles for a voice. I would speak, but speech breaks not into song, and I cry out baffled. Ah, thou hast made my heart captive in the endless meshes of thy music, my master!

圣歌

我的主人，我不知道你怎样歌唱！我却总在沉寂的惊奇中聆听。

你那音乐的光环照亮全球。你那音乐的气息贯彻天宇。你那音乐的圣流漫过一切阻挡的岩石，奔涌向前。

我渴望与你合唱，却挣扎不出一点儿声音。我想说话，但言语代替不了歌唱，我发不出声来。呵，我的心已被你无尽的音乐之网俘虏，我的主人！



Little Flute

Thou hast made me endless,
such is thy pleasure.
This frail vessel thou emptiest again,
and fillest it ever with fresh life.

This little flute of a reed
thou hast carried over hills and dales,
and hast breathed through it melodies eternally new.

At the immortal touch of thy hands
my little heart loses its limits in joy
and gives birth to utterance ineffable.

Thy infinite gifts come to me
only on these very small hands of mine.
Ages pass,
and still thou pourest,
and still there is room to fill.