

会计英语 —— 会计师与企业

Accounting English—Accountants and Business

李娜 主编

 北京理工大学出版社
BEIJING INSTITUTE OF TECHNOLOGY PRESS

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内 容 简 介

在经济全球化的大背景下，“走出去”并实现国际化成为中国企业战略发展的必然选择，不少中国企业已经在全球化过程中有不俗的表现，并逐渐登上世界经济的舞台中心，在行业中发挥着影响力。一个“世界级”水平的财务架构，能够帮助企业应对复杂多变的外部环境，整合全球财务资源，所以会计作为“国际通用商业语言”，是中国企业“走出去”不可或缺的重要支持。目前商业模式的创新、财务共享服务的推进与财务机器人的出现使企业的管理以及财务工作面临巨大的变革，传统职业道路的发展模式以及企业吸引和培养财会人才的方式都已经不再适用。应此变革，本书介绍了企业与企业组织框架、商业的关键影响因素、会计的功能、财务报告、审计、商事法规、公司治理等八个单元的专业知识。在设计上，结合当前的时事热点及案例进行知识引入及分析，引导读者理解社会经济背景中的专业信息，扩展国际化视野，拓宽财务的专业知识。此外，本书还融入了国际会计领域的各类准则，很适合会计人员为参加国际资质证书考试打基础，为计划去海外攻读财会类专业的人员提供知识储备。

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图书在版编目 (CIP) 数据

会计英语：会计师与企业/李娜主编. —北京：北京理工大学出版社，2018.9
ISBN 978 - 7 - 5682 - 6319 - 1

I. ①会… II. ①李… III. ①会计 - 英语 - 高等学校 - 教材 IV. ①F23

中国版本图书馆 CIP 数据核字 (2018) 第 210322 号

出版发行 / 北京理工大学出版社有限责任公司

社 址 / 北京市海淀区中关村南大街 5 号

邮 编 / 100081

电 话 / (010) 68914775 (总编室)

(010) 82562903 (教材售后服务热线)

(010) 68948351 (其他图书服务热线)

网 址 / <http://www.bitpress.com.cn>

经 销 / 全国各地新华书店

印 刷 / 涿州市新华印刷有限公司

开 本 / 787 毫米 × 1092 毫米 1/16

印 张 / 11

字 数 / 260 千字

版 次 / 2018 年 9 月第 1 版 2018 年 9 月第 1 次印刷

定 价 / 48.00 元

责任编辑 / 梁铜华

文案编辑 / 梁铜华

责任校对 / 黄拾三

责任印制 / 李志强

图书出现印装质量问题，请拨打售后服务热线，本社负责调换

序 言

本教材是针对财务类专业国际化课程的学习资料。通过学习本教材，没有任何商科专业背景知识的人员可初步建立关于企业、企业组织、商业环境、财务及相互之间影响关系的知识体系，深入理解商业环境的全球性、复杂性以及财务工作在商业环境中的具体内容。

本教材按财务类专业课程模块构架为8个专题，分别介绍企业与企业组织框架、商业的关键影响因素、会计的功能、财务报告、审计、商事法规、公司治理等方面的知识要点，结合社会经济背景，引导学生主动获取专业信息，扩展国际化视野，拓宽财务专业的背景知识、基本理念与核心内容。

本教材在编写过程中大量引入了国内外真实案例以及最新国际前沿理论观点，采用了导读式的教材风格。其中的专题板块包括案例导读、知识要点、习题及案例讨论分析等。

本教材由李娜担任主编，侯玉荣、张玮担任副主编。具体分工如下：第1~3单元由侯玉荣执笔（8.8万字）；第4单元3~4节，第5、6单元由张玮执笔（8.5万字）；第4单元1~2节，第7、8单元由李娜执笔（8.7万字）。

对书中存在的错误，欢迎读者批评指正。

编 者
2018年5月

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Unit 1 Business Organizational Structure, Governance and Management

Case

1.1 The significance of organization

- 1.1.1 Organizations in common
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- 1.1.3 Organizations difference
- 1.1.4 Organizations function

1.2 Organization patterns

- 1.2.1 Profit vs. non-profit
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1.3 The organization structure

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- 1.5.4 Reporting on corporate governance

Review questions

Multiple choice questions

Research and discussion case

Case

A considerable number of non-governmental organizations (NGOs) provide information on protection. Labor Union is a non-governmental organization, it provides workers with support of their rights and interests.

NGOs need to invest in raising resources (donations, voluntary labor, materials). This process may require quite a complex organizational level. Here are some of the organizational characteristics of NGOs.

- Staffing by volunteers as well as full time employees
- Finance from grants or contracts
- Skills in advertising and media relations

It can be seen, therefore, that NGOs may need to possess an efficient level of organization structure, much in the same way as a traditional commercial undertaking.

1.1 The significance of organization

1.1.1 Organizations in common

An organization is “a social arrangement which pursues collective goals, which controls its own performance and which has a boundary separating it from its environment.”

The organization has the following common characteristics. The organization focuses on performance and achieves or improves its standards; organizations include formal, documented systems and procedures that enable them to control their work; different people do different things, or specialize in one activity; they pursue various goals and objectives; most organizations get inputs (such as materials) and process them into outputs (for example, others buy).

1.1.2 Organizations existence value

Organizations can achieve results that individuals cannot achieve, for example, overcoming personal limitations, both physically and mentally; enabling people to focus on what they are best at; saving time because people can work together or do two aspects of a different task at the same time; accumulating and sharing knowledge. Organizations can produce synergies: bring two people together, and if they continue to work separately, their total output will exceed their output. Briefly, organizations make people more productive.

1.1.3 Organizations difference

The common elements of organizations were described in paragraph 1.1.1, but the organization also differs in many ways. Here are some possible differences.

Ownership: Private owners or shareholders own some organizations. These are private sector organizations. The government organizes the public sector.

Control: The owners themselves control some organizations, but many other organizations are controlled by those who work for them. Some are indirectly controlled by government-sponsored regulators.

- **Activities:** What the organization actually does may be quite different. For example, they could be manufacturing organizations, or they could be medical services.
- **Profit or nonprofit orientation:** Some businesses exist to make a profit. Others, such as the army, are not profit-oriented.
- **Legal status:** The organization may be a limited company or partnership.

1.1.4 Organizations function

Organizations do many different types of work. Here are some examples (Table 1 – 1).

Table 1 – 1 Summary of organizations function

Industry	Activity
Agriculture	Producing and processing food
Manufacturing	Acquiring raw materials and, by the application of labor and technology, turning them into a product (e.g. a car)
Extractive/raw materials	Extracting and refining raw materials (e.g. mining)
Energy	Converting one resource (e.g. coal) into another (e.g. electricity)
Retailing/distribution	Delivering goods to the end consumer
Intellectual production	Producing intellectual property (e.g. software, publishing, films, music, etc.)
Service industries	These include retailing, distribution, transport, banking, various business services (e.g. accountancy, advertising) and public services (e.g. education, medicine)

1.2 Organization patterns

1.2.1 Profit vs. non-profit

An important difference is the profit-oriented and non-profit-oriented organization. Chart 1 – 1 below shows the basic differences in outlook. Notice the difference between primary and secondary goals. A primary goal is the most important, and other goals support it.

1.2.2 Private vs. public

Private sector: organizations not owned or run by central or local government, or government agencies

Public sector: organizations owned or run by central or local government or government agencies

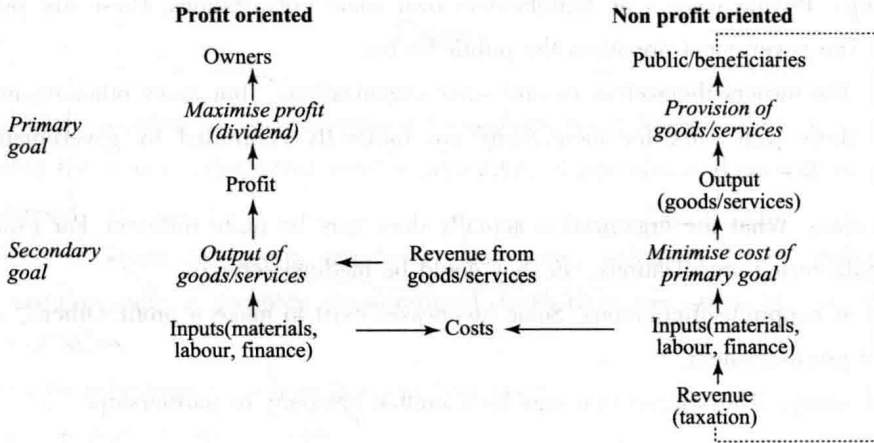


Chart 1-1 Difference between profit & non-profit organizations

1.2.3 The private business

A business organization exists to make money. In other words, the cost of its activities should be lower than the income from providing goods or services. Profit is not an incidental of its activities, but a driving factor. Business organizations have a variety of shapes and sizes.

Many companies start in a small way, often as family-run businesses, then grow to public companies and invite investors to subscribe for shares. The resulted new capital enables the company to expand its range of activities and achieve the advantages of large-scale operation.

1.2.4 The public business

The public sector includes all organizations owned and operated by governments and local governments. Here are some examples.

- The armed forces
- Government departments
- Most schools and universities

Public sector organizations have a variety of objectives.

- The Benefits Agency administers part of the social security system.
- The Post Office makes a profit from mail services, although it does have a social function too.

Key characteristics of the public sector include: accountability, ultimately, to parliament funding, demand for services, limited resources.

1.2.5 NGOs

NGOs are bodies which are not directly linked with national government. The description “NGO” generally applies to groups whose primary aim is not a commercial one, but within this range, the term is applied to a diverse range of activities, aimed at promoting social, political or

environmental change.

1.3 The organization structure

1.3.1 Organization components

All organizations can be analyzed into five components, according to how they relate to the work of the organization, and how they prefer to co-ordinate (Chart 1 -2 and Table 1 -2).

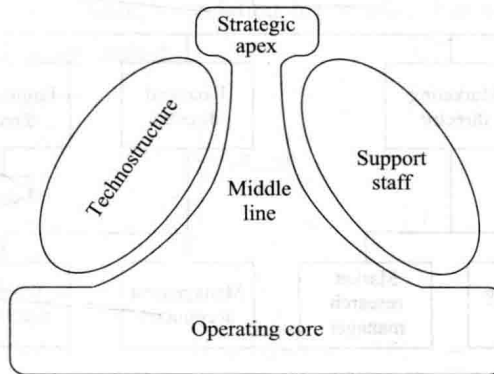


Chart 1 -2 Components of organization

Table 1 -2 The co-ordination work of different components

Component	Job	Preferred means of co-ordination
Strategic apex	Ensures the organization follows its mission. Manages the organization's relationship with the environment	Direct supervision (especially in small businesses)
Operating core	People directly involved in the process of obtaining inputs, and converting them into outputs	Mutual adjustment; standardization of skills
Middle line	Converts the desires of the strategic apex into the work done by the operating core	Standardization of outputs (results)
Technostructure	Analyzers determine the best way of doing a job; Planners determine outputs; Personnel analysts standardize skills (e.g. training programs)	Standardization of work processes or outputs
Support staff	Ancillary services such as public relations, legal counsel, the cafeteria. Support staff do not plan or standardize production	Mutual adjustment

In most organizations, tasks and people are grouped together in some rational way: based on specialization, or shared technology or customer base. This is known as departmentation. Different patterns of departmentation are possible, and the pattern selected will depend on the individual circumstance of the organization.

1.3.2 Functional departmentation

Functional groups include grouping people who do similar tasks. The main functions of a manufacturing company may be production, sales, finance and general management. The Marketing Department may be market research, advertising, public relations, etc. Chart 1 - 3 provides an example.

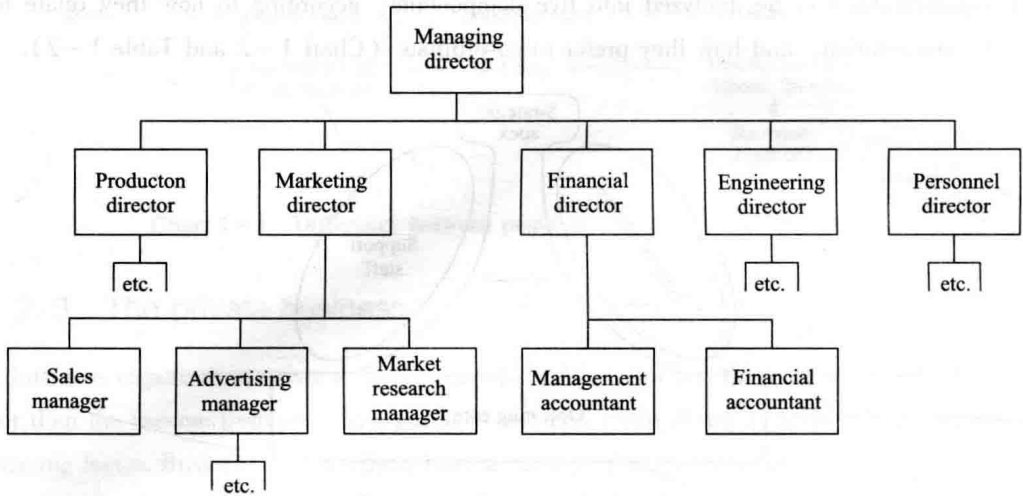


Chart 1 - 3 A functional organization

1.3.3 Different types of structure

There are many different types of business structure, such as simple structure, tall and flat organizations and delayering.

1.3.3.1 The simple structure (or entrepreneurial structure)

Mintzberg argues that strategic vertices want to keep control of decisions, describing them as a concentrated pull, which leads to a simple structure (Chart 1 - 4).

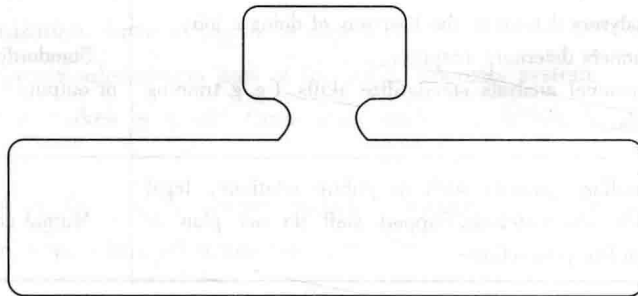


Chart 1 - 4 Simple structure

The simple structure is characteristic of small and young organizations. In small firms, a single entrepreneur or management team will be dominated (as in the power culture). Centralization is