

会计英语教程

ACCOUNTING ENGLISH

王东升 吴卫军 编译

電子工業出版社

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内 容 简 介

本书原文取材于美国最新会计教材，主要介绍西方财务会计的基本内容。全书共分会计循环、会计要素核算和会计报表分析三大部分，计十五章。附录包括西方会计重要词汇英汉对照表，西方企业主要会计报表格式及会计英语自测考题。本书中英对照，语言简练，内容详实，英语语言和西方会计专业知识两者兼顾，系统性专业性强。可供大专院校财经类专业作为教材使用，特别适合于具有一定英语基础的广大会计工作者、企业管理人员及社会青年作为自学读本，也可供各类涉外单位的工作人员参考。

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编者的话

讲授会计英语通常有两种做法，一是以简单的会计内容为背景讲授英语语言的基本知识，即 English for Accounting，一是用英语讲授西方会计的专业知识，即 Accounting in English。前者重语言，后者重专业，这两种做法经实践证明均有一定的局限性。为加强英语语言与会计专业两者之间的整体联系，使学员能在英语中体会理解会计，在会计中学习掌握英语，我们受中国对外经济贸易大学国际企业管理系的委托，编写了这本教材。

全书的原文素材主要来源于美国著名会计学者梅克斯等的《会计—决策的基础》(Walter B. Meigs and Robert F. Meigs, Accounting—the basis for decisions, Seventh Edition, McGraw-Hill Book Company, 1987)，斯考森等的《财务会计》(Skousen, Langenderfer, Albrecht, Financial Accounting, Third Edition Worth Publishers, Inc., 1986) 和查斯汀等的《中级会计学》(Chasteen, Flaherty, O'Connor, Intermediate Accounting, Second Edition, Random House, Business Division, New York, 1987)。

上述教材曾在对外经济贸易大学试用，其中部分内容曾在中国电子工业会计学会举办的会计英语培训班中使用，取得了较好的教学效果。

本书分会计循环、会计要素核算和会计报表分析三大部分，计十五章。每章具体包括课文、注释、参考译文、问题讨论、翻译练习、会计作业及阅读材料。着重介绍会计专业词汇及西方财务会计的基本方法和概念，期望学员通过本书

的学习和练习，为今后阅读西方会计书刊和用英语来从事会计业务打下扎实的基础。

在本书的编写过程中，对外经济贸易大学国际企业管理系主任高国沛教授，会计教研室主任彭玉书教授给予了亲切关怀和指导。机械电子部经济调节司、中国电子信息产业集团公司财务部、中国电子工业会计学会给予了大力支持，在此一并表示感谢。

1989年4月于北京

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Lesson One

Accounting and Its Environment

Accounting is a service activity designed to accumulate, measure, and communicate economic data about organizations. The information is supplied to managers, creditors, investors, and other users to assist in the decision-making process. Managerial accounting deals primarily with the internal accounting functions of cost determination, planning, control, and performance evaluation. Financial accounting is concerned with reporting to external parties an organization's financial position, changes in that position, and results of the organization's operations. The objectives of both divisions of accounting are measurement and communication.

The boundaries of accounting are established by basic concepts and assumptions. These concepts and assumptions include the entity concept, the assumption of arm's-length transactions, the concept of money measurement, the going-concern assumption, and the concept of double-entry accounting, which is build upon the fundamental accounting equation: $\text{Assets} = \text{Liabilities} + \text{Owners' Equity}$. Collectively,

they determine the essential characteristics of the accounting model.

Accounting theory provides the rationale or justification for accounting practice. It also assists policy makers in developing new accounting procedures, and provides a frame of reference for the critical judgments required of accountants.

The structure of accounting theory rests on a foundation of basic concepts and assumptions that are very broad, few in number, and derived from business practice. The accounting principles based upon this foundation provide guidelines or directives to action. Accounting procedures are applications of principles in specific circumstances.

Accounting principles have evolved over time to meet the changing demands of the business environment. They are therefore not absolute. Only if they prove useful (do they become generally accepted. Accounting principles need to be applied with judgment.

The enormous range and the diverse nature of generally accepted accounting principles have prevented accountants from setting down an authoritative statement of GAAP that is agreeable to all preparers and users. Some view this as a significant problem within the accounting profession. Others do not; they see the need for continually striving to improve accounting principles but are not sure that a statement of principles that covers all situations is possible, or even desirable. However, almost all accountants agree that financial

reporting would be improved if the number of alternative accounting practices were reduced.

Since the 1930s, several organizations have been involved in the development of accounting principles. The American Institute of CPAs(AICPA), the American Accounting Association(AAA), the Securities and Exchange Commission(SEC), and the Financial Accounting Standards Board(FASB) are among the most prominent. The FASB is currently the primary standard-setting body for accounting principles in the private sector.

One of the most important FASB projects is the Conceptual Framework Study. It is hoped that this project will provide a basic framework for accounting and reporting practices for many years to come. However, given the complexities of business and the judgments required in accounting, no single statement of principles can be expected to provide conclusive solutions to all accounting problems.

注释

1. accounting n. 会计, 会计学; 记帐, 核算
2. accumulate v.t. 积累, 存储, 堆积
3. measure n. 尺寸, 尺度; 量器
v.t. 计量, 测量, 打量
4. communicate v.t. 传达, 传授
v.i. 通信, 沟通
5. information n. 通知, 报告; 信息, 数据

6. decision-making process 决策系统
7. managerial accounting 管理会计
8. financial accounting 财务会计
9. objective n. 目标, 目的
10. boundary n. 范围, 范畴
11. basic concepts and assumptions
基本概念与假设
12. arm's length transactions 独立公正交易
13. money measurement 货币计价
14. going-concern 持续经营
15. double-entry accounting 复式簿记
16. characteristic n. 特点, 特征
17. rationale n 基本原理
18. justification n.理由, 辩护
19. accounting procedure 会计程序
20. derive (from) v.i. 得出, 导出, 推论
21. accounting principle 会计原则
22. absolute adj. 绝对, 极端
23. diverse adj. 多样化的, 复杂
24. generally accepted accounting principles (GAAP)
)公认会计准则
25. CPAs=certified public accountants 注册会计师
26. the American Institute of CPAs (AICPA)
美国注册会计师协会
27. the American Accounting Association
(AAA) 美国会计联合会
28. the Securities and Exchange Commission

- (SEC) 证券交易委员会
29. the Financial Accounting Standards Board
(FASB) 财务会计准则委员会
30. the Conceptual Framework Study
概念框架研究
31. complexity n. 复杂, 纷繁

参考译文

会计和会计环境

会计是汇集、计量和传递企业经济信息的服务活动。经济信息是向管理者、债权人、投资者和其他使用者提供的,用以帮助他们进行决策。管理会计主要阐述成本核算、计划、控制和绩效评价等内部会计职能。财务会计主要是向外部使用者报告企业的财务状况、财务状况之变动和企业的经营结果。会计的上述两个分支的共同目标是衡量和沟通。

会计的范畴是由会计的基本概念和假设所决定的。这些概念和假设包括营业实体概念、公平和独立交易假设、货币衡量概念、持续经营假设及基于基本会计方程式“资产=负债+业主权益”之上所发展的复式记帐概念。简言之,它们决定了会计模式的基本特征。

会计理论为会计实践提供了原理指南或判断标准。它还帮助决策者判定新的会计程序,向会计师提供他们需要的评判标准的参考框架。

会计理论是建立在从商业实现中演化出来的涵义广泛却数量较少的几个基本概念和假设之上的。基于上述基本概念

和假设建立的会计原则提供了会计行为的指南和方针。会计程序是会计原则在具体经济活动中的实际运用。

长期以来，会计原则不断变化以适应日渐变迁的商业环境的需要。因此，它们并不绝对，不走极端。只有当它们证实有用，会计原则才变为公众承认大众接受。会计原则需要有考虑有判断地应用。

公认会计准则范围之广、内容之复杂、性质之不同等特征，阻碍了所有信息使用者和提供者都接受并同意的权威性的公认会计准则的建立。有人认为这是会计职业中存在的一个重要问题。但也有人不这样认为。他们认为包括所有具体经济活动均适用的会计原则是不可能的，甚或是不需要的，但是持续地追求会计原则的完善是永远需要的。然而，几乎所有的会计师都认为，倘若减少所存在的不同的会计方法，财务报告的水平将得到改善。

自 30 年代以来，不少组织机构均涉及了会计原则的建立工作。美国注册会计师协会，美国会计学会，证券交易委员会和财务会计准则委员会是其中最突出的。财务会计准则委员会是目前私营部门中制定会计准则的主要机构。

财务会计准则委员会的一项主要工程是概念结构研究。这个项目的主要目标是为未来的年份中从事会计核算和报告实践提供一个基本框架。然而，由于商业活动之复杂和会计所需的内容估计评判等特点所决定，不可能期望简单划一的会计准则公告即能对所有的会计问题均提出完整的答案。

问题讨论

1. What is the nature of accounting?

2. Who are the primary users of accounting data?
3. Distinguish between financial accounting and management accounting?
4. What are the essential elements in decision making, and where does accounting fit into the process?
5. Why does the application of accounting principles require accountants to use professional judgment?
6. Would you describe the practice of accounting more as a science or an art? Explain.

翻译练习

1. Terms and Concepts

accounting

accounting concepts and assumptions

accounting equation

accounting model

accounting principles

accounting procedures

arm's-length transaction

business entity

corporation

cost principle

double-entry accounting

financial accounting

going concern

historical cost
management accounting
money measurement
transaction

2. Accounting and the purpose of an accounting system

Accounting is the art of interpreting, measuring, and describing economic activity. The purpose of an accounting system is to develop accounting information about an economic entity and communicate this information to decision makers.

3. Translate the following into English

- a. 会计是一个信息系统。
- b. 经济越发展，会计越重要。
- c. 会计方程式是：资产 = 负债 + 业主权益。
- d. 资产、负债、业主权益、收入和费用是会计的五个基本要素。
- e. 会计工作的开展要参照执行公认会计准则。

会计作业

1 The Role and Importance of Accounting

Assume that you are applying for a part-time job as an accounting clerk in a retail clothing establishment. Doing

the interview, the store manager asks how you expect to contribute to her business. How would you respond?

2 Accounting Information and Decision Making

You are the owner of Accounting Systems Inc., which sells Apple computers and related data processing equipment. You are currently trying to decide whether to continue selling the Apple computer line or distribute the IBM personal computer instead. What information do you need to consider in order to determine how successful your business is or will be? What information would help you decide whether to sell the Apple or the IBM personal computer line? Use your imagination and general knowledge of business activity.

3. The Benefits of Studying Accounting

Assume that one of the following describes your future occupation. How would knowledge of accounting benefit you?

- a. Financial executive.
- b. City manager.
- c. Financial analyst.
- d. Proprietor of a small business.
- e. Politician planning to become a representative in Congress.

FINANCIAL ACCOUNTING AND REPORTING:
A THEORETICAL STRUCTURE

1. Accounting theory provides a general frame of reference by which accounting principles can be evaluated and guides the development of new practices and procedures.
2. The structure of financial accounting and reporting theory is comprised of (1) objectives of financial reporting, (2) qualitative characteristics of useful accounting information, (3) elements of financial statements, (4) recognition and measurement principles for the elements, and (5) full disclosure.
3. The four environmental assumptions underlying the structure of financial accounting theory are (1) the accounting entity assumption, (2) the periodicity assumption, (3) the going concern assumption, and (4) the monetary assumption.
4. The three basic objectives of financial reporting are directed at general purpose financial reporting by business firms.
5. The qualitative characteristics of useful accounting information are pervasive and provide a basis for choosing among accounting and reporting alternatives.
6. The overriding criterion for choosing among accounting and reporting alternatives is **decision usefulness**.