



中等职业技术学校试用教材

# 会计英语

天津市教育教学研究室职业教育教材编写组 编

高等教育出版社

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## 内 容 简 介

本书是由国家教委职业技术教育司和高等教育出版社共同组织编写的中等职业技术学校财经类教材之一。

本书把专业英语和专业知识紧密联系在一起,专业知识以西方财务会计为主,由浅入深,难易适度,每课之后有生词和词组、语法讲解和练习,书后还附有参考译文,全书共分十六课,主要内容有会计定义、资产、负债和业主权益、会计等式和经济业务、会计报表、制造业会计等。

本书可作为职业高中、职业中专和普通中专的教材,并可供在职人员培训使用,也是广大读者自学会计英语的一本好读物。

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# 出版说明

为了适应中等职业技术教育发展的需要，国家教委职教司和高等教育出版社共同组织编写的中等职业技术学校财经类专业系列教材，由我社出版。

这套财经类专业系列教材以三年制职业高中为主要对象，培养目标为中级财经管理人员。为适应各地区各单位对财经人员的不同要求，课程设置采取“积木式”结构安排，即分为文化课、专业基础课和专业课三个层次，文化课和专业基础课为财经类专业的公共课程，专业课则根据专业不同或专业方向侧重点不同选择若干门组合而成。在课程内容安排上，以“二年打基础，一年定方向”为原则，加大基础面，根据社会需求灵活地设置专业课。用积木式结构组织课程和教材，为学校根据社会需要组织教学带来了灵活性。

本系列教材的专业基础课有：会计原理、统计原理、计算技术、计算机财会应用基础、经济法基础知识、财政基础知识、税收基础知识、金融基础知识、市场学基础知识、企业管理基础知识、保险与证券基础知识、财经应用文写作、中国经济地理和书法等共 14 门，可供财会专业、计划统计专业、财税专业和城市金融专业使用（少数课程因专业不同可有不同的选择），各专业还可根据需要进行 A 组、B 组、C 组……等不同组合，以适应各地办学的不同情况。本书为财经类专业英语课教材。

本系列教材在编写时，针对职业中学学生年纪轻、社会经验不足、具有初中文化水平，以及将来主要从事具体工作

等特点，注意做到理论阐述适当，实践性内容讲细讲透，加强会计基本技能训练和写钢笔字、打算盘等的基本功训练。同时，注意引进新内容和新方法。为了给教师备课和讲授提供方便，对主要课程除教材外还配套编写了教学参考书和习题集。

为了保证教材的质量，我们在全国各地遴选有丰富教学经验的教师和专业人员担任编审工作。编写时，凡已制定统一教学大纲的，均根据统一大纲编写。尚无大纲的，均根据若干省市和部门的职业学校的专业教师共同讨论商定的编写提纲编著。书稿写出后，聘请有关专家审定，以保证教材质量。

本系列教材在编写过程中，得到了全国各地职教部门、有关业务部门、职业学校、中等专业学校和部分大专院校的大力支持，在此表示衷心感谢。

本系列教材自1990年春季起陆续供应，欢迎广大读者选用，并提出宝贵的意见。

高等教育出版社  
财经职业室

# 前 言

《会计英语》是职业高中、职业中专财经类专业学生在掌握了一定的公共英语的基础上进一步学习专业英语所用的教材。通过对本教材的学习，可以培养学生对会计英语的兴趣，也可以为学生将来自学会计英语及西方财务会计论著打下基础。

本教材在编写过程中考虑了与基础英语衔接的问题，专业知识以西方财务会计的内容为主，由浅入深，难易适度，授课时间约 64 课时，各地可根据不同情况适当增加课时。

本书由天津财经学院王文钧教授和天津育才职业中专邢小莺担任正副主编，天津财经学院丘明教授和天津育才职业中专张志清同志对全稿进行了审定。另外，天津市塘沽第一职业中专的姜浩青老师、上海市卢湾区职教中心的王冠君老师、北京市工商银行东城区办事处的马悠平同志，对本教材的编写提纲提出了许多宝贵意见，在此，一并表示感谢。

由于我们的经验不足，水平有限，在编写过程中难免有缺点和错误，望读者及时地批评指正，以便修改。

编者

一九九二年十二月二十五日

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# Lesson One

## Accounting Definition

Accounting can be defined as the process of ( 1 ) analyzing ( 2 ) recording ( 3 ) classifying ( 4 ) summarizing and ( 5 ) reporting and interpreting the financial data of an organization .

Analyzing is the first step in the accounting process . The accountant must look at a transaction or event that has occurred and determine its fundamental significance to the business so that the information may be properly processed .

Recording traditionally means writing something by hand . Much of the record - keeping in accounting is still done manually, however, technological advances have introduced a variety of bookkeeping machines which typically combine the major attributes of typewriters , calculators , and electronic printing .

Classifying relates to the process of sorting or grouping like things together rather than merely keeping a simple , diary - like narrative record of numerous and varied transactions and events .

Summarizing is the process of bringing together various items of information to determine or explain a result .

Final processing , or reporting, refers to the process of

communicating the results . In accounting , it is common to use tabulate arrangements rather than narrative – type reports . Sometimes , a combination of the two is used .

Interpreting refers to the steps taken to direct attention to the significance of various matters and relationships . Percentage analyses and ratios often are used to help explain the meaning of certain related bits of information . Footnotes to financial reports and special captions may also be valuable in the interpreting phase of accounting .

The purpose of business accounting is to provide information about the current financial operations and condition of an enterprise to individuals, agencies , and organizations who have the need and the right to be so informed . These interested parties normally include :

- (1) The owners of the business — both present and prospective .
- (2) The managers of the business — managers **may** or may not **own** the business . ( Often , but not always, the owners and the managers are the same persons . )
- (3) The creditors , or suppliers, of the business — both present and prospective . Creditors or suppliers are those who supply goods and services on credit — meaning that payment need not be made on the date of purchase . The creditor category also includes banks and individuals who lend money to the business .

- (4) Government agencies — local, state, and national.  
For purposes of either regulation or taxation —  
sometimes both — various governmental agencies  
must be given certain financial information.

### New words and expressions

transaction	经济业务
accounting process	会计程序
analyzing	分析
recording	记录
classifying	分类
summarizing	汇总
communicate	沟通, 交流
information	信息, 情报, 资料
narrative type	叙述型
interpreting	解释, 说明
attribute	特征
typewriter	打字机
electronic printing	电子印刷
percentage analyses	百分比分析
prospective	<u>未来的</u>
manager	经理
creditor	债权人
government agency	政府机构

### Notes

1. The accountant must look at a transaction or event *that*  
has occurred *and* determine its fundamental significance to the business

so that the information may be properly processed .

此句是由连接词 and 连接起来的两个并列句构成。

(1) must look at ... that... , 其中 that 引导一个定语从句, 修饰前面的 a transaction or event .

(2) determine ... so that ... , 在这里 so that 引导一个目的状语从句。

2 . Percentage analyses and ratios often are used to help explain the meaning of certain related bits of information .

句中的 to help explain 是两个不定式结构, 即 to help 和 to explain . 在动词 help 后面的不定式可以带 to , 也可将 to 省略, 这里即是将 to 省略了。

3 . The purpose of business accounting is to provide information about the current financial operations and condition of an enterprise to individuals , agencies , and organizations who have the need and the right to be so informed .

此句的 ... to provide ... to 是不定式结构作表语, 在此不定式结构中, about 引导介词短语作 information 的后置定语。第二个 to 是介词, 与动词 provide 连用表示对……提供; 在此介词短语中还出现一个由 who 引导的定语从句, 修饰其前面的 individuals , agencies , and organizations .

## Grammar

### 句子成分(Members of the Sentence)

英语的句子成分一般包括主语、谓语、宾语、定语、状语。

#### 1. 主语(subject)

主语是句子的主体, 是句子所要说明的人或事物, 主语通常是一些代表事物性或实体性的词语。如:

*Bookkeeping is an essential accounting tool .*

簿记是会计的基本工具。

除了名词可担任主语外，还有代词、数词、动词不定式、动名词、短语、从句均可作主语，如：

*She works at a big corporation .*

她在一家大公司工作。

*It is more convenient for us to analyze the transactions .*

分析经济业务对我们来说是比较方便的。

*It does not matter what particular value is assigned to each share .*

每股的特定价值是无关紧要的。

*I gave her a check .*

我给她一张支票。

*They must be careful to record each detail in its proper place .*

他们必须把详细说明仔细地记入适当的地方。

*A classification tells how the assets was earned .*

帐户分类表明资产是如何赚得的。

## 2. 定语 (attribute)

定语是用来修饰名词或代词的。如：

*A small business may employ only one bookkeeper .*

小企业可以只雇用一个小簿记员。

除形容词之外，数词、名词所有格、动词不定式、介词短语、分词短语、动名词、副词、从句等，都可作定语。

*There is some exciting news in today's news paper .*

今天报纸上有令人兴奋的消息。

*Every Saturday Mrs. Black goes to the supermarket to do shopping .*

每星期六，布莱克先生都去超级市场购物。

## 3. 谓语 (predicate)

谓语说明主语的动作或状态，它的位置一般在主语后面，谓语是以动词为中心的，通常以动词词组表示。如：

All transactions *affect* at least two accounts .

所有经济业务至少影响两个帐户。

Analyzing *is* the first step in the accounting process .

分析是会计程序的第一步。

Data can be collected by classification in accounts .

数据可以通过帐户分类来收集。

#### 4. 宾语 (object)

宾语表示动作的对象, 是主语的动作的承受者, 有宾语的动词称为及物动词, 宾语一般在及物动词之后, 作宾语的词有名词, 代词, 宾格, 数词、动词不定式、动名词、短语、从句等, 如:

Mays purchased *office supplies* from the Clark - Peeper Co . on account .

梅斯向克拉克·皮帕尔公司赊购办公用品。

The balance sheet shows the *firm's* condition on the last day of the accounting period .

资产负债表表现会计期末企业的财务状况。

The debit and credit values *of all transaction recorded in journal* must be transferred to the proper accounts *in the general ledger* .

所有记录在日记帐里的会计事项的借贷方金额, 最终必须结转到总分类帐的有关帐户。

#### 5. 状语 (adverbial)

状语是用来修饰动词、形容词、副词的, 表示时间、地点、原因、方式、程度等。

作状语的词有副词或相当于副词的其它词、短语、从句。如:

Accounting is one of the fastest growing *fields in modern business world* .

会计是现代商业领域中发展最快的部门之一。

To *explain the difference briefly*, the accountant sets up a bookkeeping system .

为了简洁地解释差异现象, 会计师建立起簿记系统。

*If the bank lends him money, he must pay interest for its use.*

如果银行借给他钱，他必须付息。

## Exercises

I . Questions for discussion :

- 1 . Define Accounting . *会计*
- 2 . Name some of the categories of individuals and institutions who use accounting information . *分类 个人 机构*
- 3 . Which group of information users demands the greatest quantity and variety of information? Why ?

II . Analyze the following sentences :

- 1 . Accounting records the past growth or decline of the business.
- 2 . Many accountants work in government offices or for nonprofit organizations .
- 3 . At the end of the month, the journal columns are totaled .
- 4 . Investors in a business enterprise need information about its financial status and its future prospects .
- 5 . Accounting plays an important role in modern society and all citizens are affected ~~by accounting~~ in some way .

## Lesson Two

### Assets, Liabilities and Owner ' s Equity

A business entity is a particular individual, association, or other organization for which formal records are kept and periodic reports are made . Properties of value that are owned by a business entity are called assets . Such as money , accounts receivable, merchandise, furniture and fixtures , machinery, buildings, and land are common examples of business assets. An accounts receivable is an unwritten promise by a customer to pay at a later date for goods sold or for service rendered.

The legal obligation of a business to pay a debt is a business liability . Debts should be paid with money, goods, service or other items in a future date, but usually they are paid in cash . Liabilities represent certain types of ownership interest in a business — an outside interest which are sometimes called creditors equity . The most common liabilities are accounts payable and notes payable . An accounts payable is an unwritten promise to pay a supplier for merchandise or property purchased on credit or for a service rendered . Formal written promise to pay a supplier or lender a specified sum of money at a definite future date is



known as notes payable . . . A business also may have one or more types of payables classified as liabilities, such as taxes payable and payroll payable .

The amount by which the business assets exceed the business liabilities is termed the owner's equity in the business. The word "equity" used in this sense represents a second type of ownership interest in a business — an inside interest . The terms proprietorship, net worth, or capital are sometimes used as synonyms for owner's equity. If there are no business liabilities, the owner's equity in the business is equal to the total amount of the assets of the business .

A business that is owned by one person traditionally is called a proprietorship . The person owning the interest in a business is known as the proprietor . A distinction must be made between the business assets and liabilities and nonbusiness assets and liabilities that a proprietor may have . For example, the proprietor probably owns a home , clothing, and perhaps owes the dentist for medical service . These are personal nonbusiness assets and liabilities . The formal accounting records for the enterprise will relate to the business entity only; any nonbusiness assets and liabilities of the proprietor should be excluded . While the term "owner's equity" can be used in a very broad sense, its use in accounting is always limited to the meaning : business assets minus business liabilities .