



中等职业教育规划教材
根据教育部中等职业学校新教学指导要求编写

ENGLISH

会计英语

Accounting English

中等职业教育规划教材编写组

孙雪静 王荣花 主编



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FOREIGN LANGUAGES PRESS



教育部推荐教材

教育部会计专业教学指导委员会推荐教材

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Accounting English Course Book

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前言

编写背景

在中国入世,全球经济一体化的大背景之下,社会对人才的需求正发生巨大的变化——由单一型的专门人才向复合型人才转变。各行业的从业人员不但要精通业务知识,还要掌握相关专业英语,这样才能看懂、学习专业知识相关的英文资料,处理涉外事项。专业英语教学对于学生掌握职业技能,形成综合职业能力和创造能力,以及后续学习和发展都具有重要作用。

《中等职业教育规划教材——会计英语》正是为适应时代的发展和中等职业院校学生就业的需求而编写的。本教材适用于中等职业学校会计专业学生作为专业英语教材使用,同时也可用于社会上广大会计从业人员自学行业英语之用。

编写纲领

本书依据教育部职业教育与成人教育司和教育部职业技术教育中心研究所制定的《中等职业学校会计专业教学指导方案》和《中等职业学校英语教学大纲》编写而成。

教材特点

该书的编写尤其注重材料的选择、活动的多样性,给学生提供丰富的综合能力训练。同时,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,通俗易懂、实用性强。该书涉及到了会计学中最基本原理、原则,涵盖了中职会计专业常用词汇,但不过深牵涉到实际业务操作方面内容。语言表述通俗、流畅,基本原理、术语、概念表述准确,易懂易学。体例设计丰富多彩,注重对学生思维的诱导和启发,引导学生积极参与到课堂教学中去。

体例安排

本书共分为10章,第一章介绍会计概论,概述会计的概念,基本假设、一般原则等内容;第二章讲述会计恒等式和复式记帐;第三至四章涵盖原始凭证、会计账簿、会计报表及整个会计循环流程方面的内容;第五至八章分别讲述会计学中五大类账户:资产、负债、所有者权益、收入、费用;第九章讲述会计报表分析;第十章讲述会计职业和会计相关考试,为学生补充一些会计方面的常识性知识。每章均有以下几部分组成:

Learning Objective

设置了学习完该章后学生应该达到的学习目标,有利于衡量学生的学习效果。

Lead In

用图片、对话、小故事等导入本章内容。内容新颖、活泼,能够激发学生对该章讲解内容的深层次思考。

Text

按内容分为不同的小节,每小节后有一个小的 activity,主要是分组活动或师生互动活动,使学生积极参与到课堂学习中来。

Words & Phrases

给出本文涉及到的生词及会计专门术语。

Notes & Grammar

对课文中的重难点句子进行讲解,对其涉及到的重要句型、短语等重要英语知识进行剖析,并补充、详解相关会计知识。

Test Yourself

针对所学知识精心设计了供学生进行练习的测试题,可作为课堂讲解内容,也可作为课后自我测试之用。使学生通过实际解题过程,巩固和检验所学知识。

Case Study

精心选编了与课程相关的一些小案例,培养学生实际分析问题、解决问题的能力。

Supplementary Reading

补充了一些会计相关的常识性小短文,兼有知识性和趣味性,并给出了中文译文,供学生课外阅读。可拓宽学生的知识面并激发学生学习会计英语的兴趣。

建议学时为 36 学时,建议在完成 1 年的基础英语教学和《基础会计学》专业课教学后开设该课程。

编写队伍

本书的编写过程凝聚了众多专家及一线教师的心血和智慧,其中第 1、2、4、5、6 章由对外经贸大学的王荣花编写,第 3、7、8、9、10 章由对外经贸大学的孙雪静编写。同时北京大学的王爱华博士等学者、专家也参与了本书的审校工作,并提出了宝贵意见,在此一并致谢。

因时间仓促,编者水平所限,本书疏漏之处在所难免,恳请各位专家及读者不吝指正,以使教材不断完善。

编者

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Unit 1

An Introduction to Accounting

Learning Objectives

The main purpose of this unit is to lead you to the world of accounting. After learning this unit, you should be able to:

1. Explain what accounting is.
2. Describe the final products of accounting.
3. Ascertain the users of accounting information and know why they need the information.
4. Understand the accounting assumptions and the basic accounting principles.
5. Master the main accounting terms appearing in this unit.



Lead In

On the first day of the new term, John and Amy meet each other at the school gate.

John: Hello Amy. Nice to meet you!

Amy: Oh, John. Nice to meet you, too.

John: What's that in your hand?

Amy: My new textbook, Accounting.

John: Wow. It's a very useful course.

Amy: Really? I thought it would be very boring.

John: Yeah. Maybe at the very beginning, you feel it a little difficult to learn, but after a short time, you would find it quite interesting.

Amy: I hope so. I'm sorry. Our teacher is coming. So see you later.

John: All right. Bye-bye.



1.1 Accounting Concepts

Accounting is the process of collecting and reporting the financial information of an organization. It is a continual process which includes: capturing financial data, organizing the data and finally producing financial reports.

The end products of accounting usually consist of the following:

- ◇ The balance sheet.
- ◇ The income statement.
- ◇ The statement of cash flows.

In addition, by using accounting information, such as ratios and graphs, we can get a lot of other message. There are many people who pay attention to the accounting information of a company or an organization. Generally speaking, they can be divided into internal users and external users.

◇ Internal users

—Managers/directors. They use the information to evaluate the past performance of their company. At the same time, they also can make future plans and decisions of the company or organization.

Unit 1 An Introduction to Accounting



◇ External users

—Investors. Current investors are all concerned with the money that they have invested in the company/organization. The potential investors will use the information to judge whether or not to invest their money.

—Creditors. They want to know if they are likely to be paid off when the debts become due.

—Stockholders. They pay great attention to the dividends. According to the information, they can decide the profitability of a company.

—Other related parties. Tax authorities, customers, employees, etc.

Activity: Suppose there is a company called "Panda Toy Company". In 2006, it runs quite well, and then what are the reactions of the managers and the stockholders? Did the manager do well in the year 2006? If you were one of the creditors, will you go on investing?



1.2 Accounting Assumptions

In order to understand financial accounting well, it is of quite importance to know accounting assumptions. Accounting assumptions are the preconditions of identifying, measuring, recording and reporting economic transactions. They include economic entity assumption, going-concern assumption, monetary unit of measure assumption, and time period assumption.

Economic Entity Assumption

Economic entity concept is one of the basic concepts in financial accounting. This assumption exceeds the concept of juridical person. No matter what the form of an organization is, according to accounting, it is identified as a sole entity.

Going-Concern Assumption

It means that the business will continue for quite a long time. It doesn't mean that it will stay forever, but for a foreseeable period. The aim of this assumption is to place a reasonable value on assets.

Monetary Unit of Measure Assumption

This assumption means that in the accounting period, items should be measured in monetary forms. In fact, it also implies the stable-dollar assumption.





Time Period Assumption

Under the environment of going-concern, the achievements of a company are hard to measure. However, during the process, information users want to know the current conditions of the company, so it is necessary to divide a long period into short ones. Then it will be easier to make statements and reports.

Activity: Do you have your own understanding of these accounting assumptions?

1.3 Accounting Principles

Accounting principles are not only the basic rules of identifying and measuring economic transactions, but also the guidelines of generating financial statements. The main principles are: historical cost principle, revenue principle, full-disclosure principle, matching principle and materiality principle, etc.

Historical Cost Principle

Historical cost principle means that the accounts should be shown at their historical cost or cost minus depreciation. Based on this principle, business of operating activities should be recorded at the cost of trading. For example, we record land at its cost when bought it, and it still should be recorded at this cost through its whole life. By using this principle, we can simplify the record and valuation of assets.

Revenue Principle

According to this rule, an event can be identified as revenue when it satisfies the following two conditions: first, the revenue must have been earned, in other words, the process of getting earnings has been completed; second, the company has got the claim of the money.

Full-disclosure Principle

According to this principle, financial statements should offer adequate information. The information can disclose activities and current conditions of a company reasonably and fully. This principle not just mentions the precise extent of the information, but also includes the detailed interpretations. Anything that has changed and has a great influence on the accounts should be disclosed, such as the change of inventory measurement method.

Matching Principle

This rule aims to match the revenue earned with the expenses during the specific accounting period. The expenses accrued should be subtracted from the revenue, so that we can

Unit 1 An Introduction to Accounting



identify the net income of the specific period.

Materiality Principle

Materiality states that if some of the transactions or changes have significant impact on the accounts, they should be disclosed. Suppose a company loses a lock which just costs \$4, this was a trifle, so it is unnecessary to show. However, if it loses a large amount of money which could influence the manager's decision, then this event is material.

In addition, there are some other principles, such as consistency principle, conservatism principle, industry practices principle, and cost-benefit constraint principle.

Activity: *The teacher divides the students into several groups. Each group should give an example of the basic principles but don't say the answer. Then the rest of the class can guess.*

For example: group one asks: if a company didn't record the expenses of selling goods, which principle did it disobey?

Then the rest of class can say, "matching principle!"



Words & Phrases

introduction /ˌɪntrə'dʌkʃən/ *n.* 介绍, 说明

accounting /ə'kaʊntɪŋ/ *n.* 会计, 会计学

accounting assumption 会计假设

accounting principle 会计原则

capture /'kæptʃə/ *v.* 获得, 捕捉

balance sheet 资产负债表

statement /'stetmənt/ *n.* 报表

income statement 收益表

statement of cash flows 现金流量表

ratio /'reɪʃiəʊ/ *n.* 比率

graph /grɑ:f/ *n.* 图, 图表

external /eks'tɜ:nl/ *adj.* 外部的

evaluate /ɪ'veljueɪt/ *v.* 评价, 评估

potential /pə'tenʃ(ə)l/ *adj.* 潜在的

creditor /'kredɪtə/ *n.* 债权人

dividend /'dɪvɪdend/ *n.* 股利

profitability /prəfɪtə'bɪlɪtɪ/ *n.* 盈利能力

authority /ɔ:'θɒrɪtɪ/ *n.* 机关, 当局

economic entity 经济主体

going-concern assumption 持续经营假设

monetary unit of measure 货币计量单位

time period assumption 会计分期假设

concept /'kɒnsept/ *n.* 概念

exceed /ɪk'si:d/ *v.* 超过, 超出

asset /'æset/ *n.* 资产

foreseeable /fɔ:'si:əbl/ *adj.* 可预见的

guideline /'gaɪdlaɪn/ *n.* 指南

revenue /'revənju:/ *n.* 收入

full-disclosure 充分披露

materiality /mə'tɪəri'ælɪtɪ/ *n.* 重要性



会计英语

account /ə'kaʊnt/ n. 账户

depreciation /diˌpriːʃi'eɪʃən/ n. 折旧

operating activity 经营活动

interpretation /ɪnˌtɜːpri'teɪʃən/ n. 解释;

翻译

expense /ɪk'spens/ n. 费用

accrue /ə'kruː/ v. 计提, 增加

subtract /səb'trækt/ v. 减去

net income 净收益

impact /'ɪmpækt/ n. 影响

consistency /kən'sɪstənsɪ/ n. 持续性

conservatism /kən'sɜːvətɪzəm/ n. 稳健性

industry practice 行业惯例

cost-benefit constraint 成本—效益约束



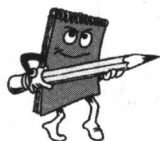
Notes & Grammar

1. It is a continual process which includes: capturing financial data, organizing the data and finally producing financial reports. 它(会计)是一个连续的过程, 包括: 获取财务信息, 然后将这些信息进行组织, 最后生成财务报告。
这个句子是由“which”引导的定语从句, “which”相当于句中名词“process”, 因而可以把本句分解成两个句子来表达: It is a continual process. The process includes capturing financial data, organizing the data and finally producing financial reports. 在英文中为了避免重复, 就使用一些关系代词来代替前面说过的词或短语, 除了使用“which”, 还可以由“that”来引导, 即 It is a continual process that includes capturing financial data, organizing the data and finally producing financial reports. 本文中的另外一个句子也满足这种使用“Current investors are all concerned with the money that they have invested in the company/organization.”当前的投资者都很关心他们投入到这家公司或者组织的资金。“that”代指前面的“money”。
2. In order to understand financial accounting well, it is of quite importance to know accounting assumptions. 为了更好地理解财务会计, 知道会计假设是很重要的。
此句中“of quite importance”相当于“quite important”, of + 抽象名词表示该抽象名词所对应的形容词的意思, 如: of use = useful, 重要的。
3. Accounting principles are not only the basic rules of identifying and measuring economic transactions, but also the guidelines of generating financial statements. 会计信息不仅是确认和计量经济业务的基本准则, 同时也是生成财务报表的指南。
句中的“not only... but also”是表示并列关系的连词, 在汉语中相当于“不仅... 而且...”, 也可以说成“not just... but also”。例如: Our parents not only provide us clothes, but also give us warmth and care. 我们的父母不仅仅给我们提供衣服, 也给了我们温暖和关怀。

Unit 1 An Introduction to Accounting



4. The expenses accrued should be subtracted from the revenue, so that we can identify the net income of the specific period. 应计的费用应当从当期的收入中扣除, 这样我们就可以得到特定期间的净收益了。句中“so that”, 要和“so... that...”区分开来, so... that 表示“如此... 以至于...”的意思, 引导结果状语从句。so that 意思是“从而, 以便”, 表目的, 引导目的状语从句。它与“in order to”区别在于 so that 可以接完整的句子, in order to 后面要跟动词短语。例如: We play football so that we can improve our skills. = We play football in order to improve our skills. 我们踢足球是为了提高技术。



Test Yourself

A Complete the following sentences according to the text above.

1. It is a _____ process which includes: capturing financial data, organizing the data and finally producing financial _____.
2. Managers/ _____ use the information to evaluate the past performance of their company. At the same time, they also can make future plans and _____ of the company or organization.
3. Under the environment of _____, the achievements of a company are hard to measure.
4. The mainly principles are: _____ cost principle, revenue principle, full _____ principle, matching principle and materiality, etc.

B After reading the passages above, decide the following statements true or false.

T F

- ☐ ☐ 1. Accounting is just the process of reporting the financial information of an organization.
- ☐ ☐ 2. People who care the information can be divided into internal users and external users.
- ☐ ☐ 3. Going-concern is not important for a company.
- ☐ ☐ 4. We should not record an asset at its historical cost minus its depreciation, but at the present value.