

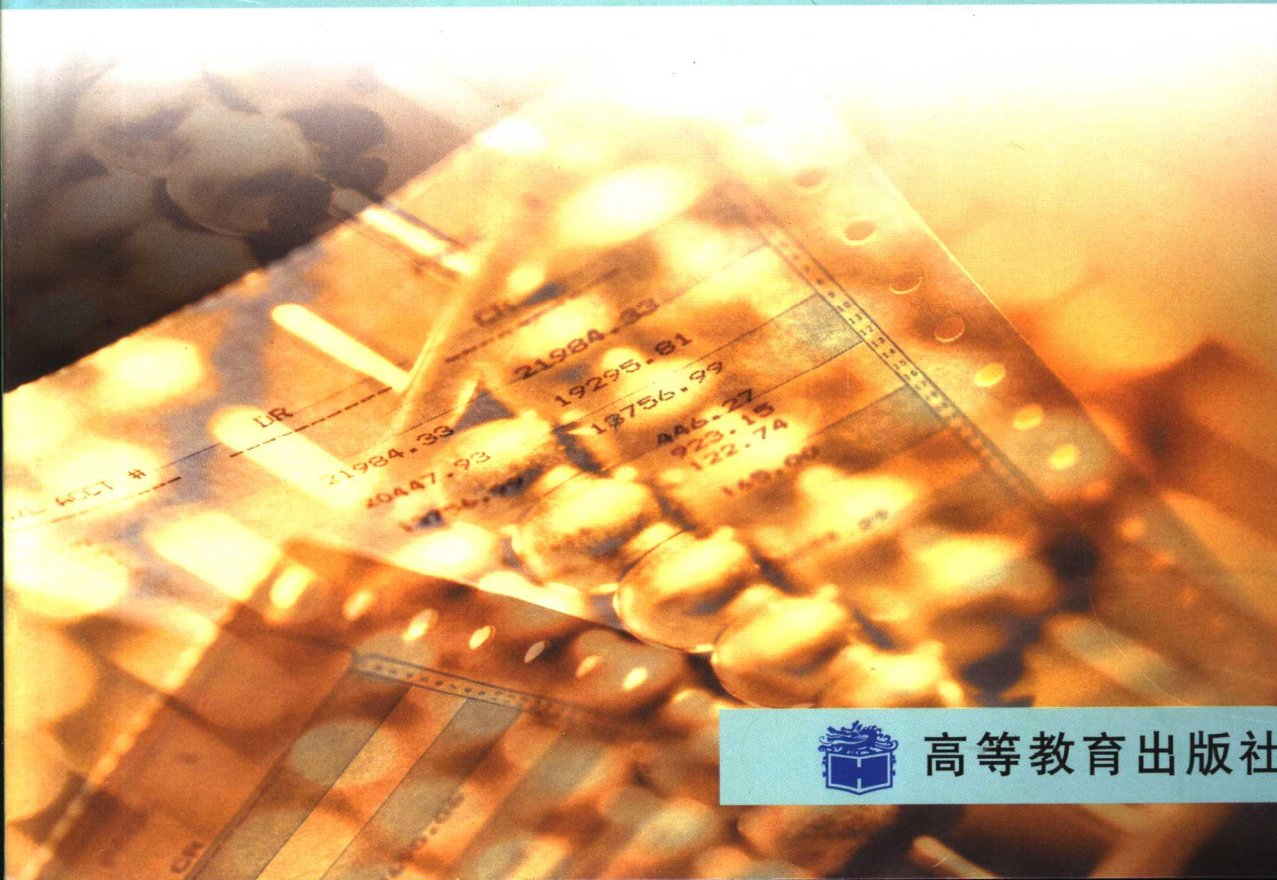
中等职业教育国家规划教材配套教学用书

Accountancy

会计英语

(会计专业)

主编 许长华 王炜



高等教育出版社

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内容简介

本书是中等职业教育国家规划教材配套教学用书。本书共分 10 个单元, 每单元编排两节内容, 主要包括会计发展史、会计领域、企业组织形式、会计信息系统、会计等式、英格兰银行、财务报表等。每个单元均由课文、生词、词组、注释、单词学习、译文和各种形式的课后练习组成, 最后还以名家格言或者小幽默结束整个单元。本书旨在从专业英语角度增强学生对会计基本概念和会计职业的理解, 力求开阔学生的视野, 调动学生的学习热情, 提高学生的学习兴趣。

本书可作为中等职业学校财经类专业会计英语课程教学用书, 也可作为在职财经人员及自学者的参考用书。

本书配有辅助教学的 MP3 格式的 CD-ROM 一张。

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Unit One

The History of Accounting (1)

Part I How Accounting Develops

There are different expressions of accounting history in the East and the West. But, it is the common opinions that the history of accounting is as old as civilization, key to important phases of history, among the most important professions in economics and business, and fascinating.

As civilization began around villages and developed into empires, scribes invented record keeping systems and kept running inventories of wealth, trade, and tribute payments. Accountants invented writing using abstract record keeping as temple wealth and complexity expanded.



Accounting records on pre-cuneiform tablet

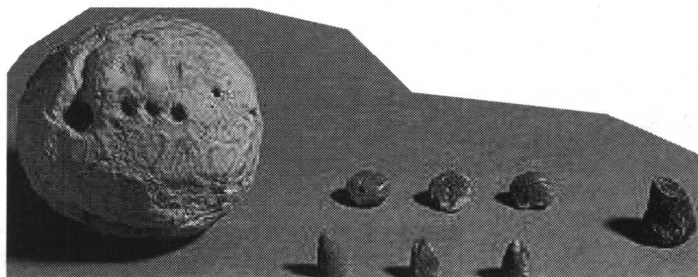
Accountants participated in the development of cities, trade, and the concepts of wealth and numbers. Accountants invented writing, participated in the development of money and banking, invented double entry bookkeeping that fueled the Italian Renaissance, saved many Industrial Revolution inventors and entrepreneurs from bankruptcy, helped develop the confidence in capital markets necessary for western capitalism, and are central to the information revolution that is transforming the global economy.

There are no household names among the accounting innovators; in fact, no names survive before the Italian Renaissance. It took archaeologists to dig up the early history and scholars from many fields to demonstrate the importance of accounting to so many aspects of economics and culture. The role of accountants in the ancient world is coming into clearer focus with new archaeological discoveries and innovative interpretations of the artifacts. It is now evident that writing developed over at least 5 000 years—by accountants.

Double entry bookkeeping was central to the success of Italian merchants, necessary to the birth of

the Renaissance. Industrial Revolution firms required accountants to provide the information necessary to avoid bankruptcy and their role developed into a profession. Big business required capital markets that depended on accurate and useful information. This was supplied by the expanding accounting profession. Today, a global real-time integrated information system is a near reality, suggesting new accounting paradigms.

Understanding history is needed to develop the linkages to predict this future.



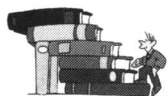
Envelope and tokens used in the Fertile Crescent

New Words and Expressions(生词)

civilization	n.	文明, 文化, 文明社会
fascinating	adj.	迷人的, 醉人的, 着魔的
scribe	n.	抄写员, 作者, 划线器
inventory	n.	详细目录, 存货, 财产清册
tribute	n.	贡品, 礼物, 颂词
abstract	n.	摘要, 概要, 抽象
	adj.	抽象的, 深奥的, 理论的
	v.	摘要, 提炼, 抽象化
complexity	n.	复杂(性), 复杂的事物
entrepreneur	n.	企业家
bankruptcy	n.	破产
transform	v.	转换, 改变, 改造
archaeologist	n.	考古学家
demonstrate	v.	示范, 证明, 论证
interpretation	n.	解释, 阐明, 口译
artifacts	n.	史前古器物
overestimate	v.	评价过高
integrated	adj.	综合的, 完整的
paradigm	n.	范例

Phrases(词组)

participate in	参加, 参与, 分享
double entry bookkeeping	复式簿记
Italian Renaissance	意大利文艺复兴
Industrial Revolution	工业革命
capital market	资本市场



Notes(注释)

1. But, it is the common opinions that the history of accounting is as old as civilization, key to important phases of history, among the most important professions in economics and business, and fascinating.

但对于下面的观点, 看法却是一致的, 即会计有着和社会文明一样悠久的历史, 在历史的每一个重要阶段会计都起着重要作用, 在经济学和商业的发展中会计是最重要的专业之一, 会计让人为之着迷。

“as old as”意为“和……一样历史悠久”, 用它表示的短语有“as old as Adam”和“as old as the hills”, 意思都是“极古老的”。

“economics”在这里指“经济学”。“economics”的同根词还有“economy”(经济)、“economic”(经济(上)的, 经济学的)、“economical”(节约的)、“economize”(节约, 节省, 有效地利用)。

2. Accountants invented writing, participated in the development of money and banking, invented double entry bookkeeping that fueled the Italian Renaissance, saved many Industrial Revolution inventors and entrepreneurs from bankruptcy, helped develop the confidence in capital markets necessary for western capitalism, and are central to the information revolution that is transforming the global economy.

会计人员发明了记账的文字, 参与了货币与银行业的发展, 发明了推动意大利文艺复兴的复式记账法, 把工业革命时期的许多发明家和创业者从破产中拯救出来, 帮助人们增强了对西方资本主义制度来说必不可少的对资本市场的信心, 同时会计人员对于正在改变全球经济的信息革命也很重要。

Italian Renaissance, 意大利文艺复兴, 大约从 14 世纪到 16 世纪, 起源于 14 世纪的意大利, 表现在古典艺术、建筑、文学等方面的人文主义复兴, 后来蔓延到整个欧洲, 标志着从中世纪到现代时期的过渡。

Industrial Revolution, 工业革命, 18 世纪 60 年代在英国开始, 当时生产体系的广泛机械化导致了制造业由以家庭手工为主转为以大型工厂生产为主。

3. It took archaeologists to dig up the early history and scholars from many fields to demonstrate the importance of accounting to so many aspects of economics and culture.

考古学家花费了很多时间探究早期的历史,许多领域的学者也花费了很多时间来证明会计对经济和文化的贡献。

“It takes somebody (sometime) to do...”, 这个句型的意思是“某人花费时间做……”。例如, It takes Mary an hour to go there.(玛丽到那里去要花一个小时。)



Word Study(单词学习)

1. save vt., vi.

(1) 抢救, 挽救, 拯救 (常与 from 连用)

I saved the animals from the flood. 我把动物从洪水中救出来。

(2) 储存, 储蓄, 贮蓄

If you save now, you will be able to buy a car soon.

如果你现在存钱的话, 你不久就能买小汽车了。

(3) 节省, 省下

We should save oil, or else there won't be any left in the world.

我们应该节约用油, 否则世界上就不会有油了。

2. develop vt., vi.

(1) 发展; 壮大; 完善; 生长

Plants develop from seeds. 植物由种子发育而成。

Several industries are developing in this area. 几种工业正在这个地区发展。

(2) 详述; 规划出

develop an idea 详细地说明一个概念

(3) 显影; 冲洗

develop a photograph 冲洗照片

3. depend vi.

(1) 视情况而定(常与 on, upon 连用)

It all depends on how you tackle the problem. 那要看你如何应付这问题而定。

(2) 信任, 信赖(常与 on 连用)

I haven't a car. I have to depend on the buses.

我没有小汽车, 只能靠公共汽车。



Fill in the blanks with the words from the box below.

economy
economical

economic
economize

economics

1. She is studying _____ at college.
2. In the long run, it is an _____ to buy good quality goods.
3. We have to _____ on water during the dry season.
4. The country is in a bad _____ state.
5. Most of the countries in the region have unstable _____.
6. For most working people in the city, it is more _____ to go to work by subway.
7. She rented her house at an _____ price.

Translation

第一节 会计是怎样发展而来的

虽然对于会计的发展过程东西方有着不同的表述，但对于下面的观点，看法却是一致的，即会计有着和社会文明一样悠久的历史，在历史发展的每一个重要阶段会计都起着重要作用，在经济学和商业的发展中会计是最重要的专业之一，会计让人为之着迷。

当文明社会起源于乡村并发展至帝国后，书记员们发明创造了多种记录方法，并将它们运用在记录财富收支、贸易往来和税捐支出等方面。由于教会的财富越来越多，也越来越复杂，会计人员发明了摘要记账法。

会计人员参与了城市的开发、贸易的发展和财富与数字概念的建立。会计人员发明了记账的文字，参与了货币与银行业的发展。发明了推动意大利文艺复兴的复式记账法，把工业革命时期的许多发明家和创业者从破产中拯救出来，帮助人们增强了对西方资本主义制度来说必不可少的对资本市场的信心，同时会计人员对于正在改变全球经济的信息革命也很重要。

在会计领域的革新者中没有家喻户晓的名人；事实上，从意大利文艺复兴之后几乎没有任何名人流传至今。考古学家花费了很多时间探究早期的历史，许多领域的学者也花费了很多时间来证明会计对于经济和文化的贡献。随着考古的新发现以及对文化遗物的重新诠释，人们越来越清楚地看到书记员在古代社会处于核心地位，这就更进一步证明了会计人员发明的记账文字至少有超过五千年的发展史。

复式记账法是意大利商人成功的重要因素，是文艺复兴诞生的必要条件。工业革命时期的企业为了避免破产需要会计提供必要的信息，这也为日后使会计成为一种职业提供了可能。大企业经营的需求依赖准确的、有价值的资本市场信息，不断壮大的会计行业满足了这一需求。如今，具有全球性、实时性、统一性的信息系统日臻成熟，建立新的会计规范越来越成为可能。

人们需要通过了解会计历史的发展以预测会计的未来。

Part II The Father of Accounting—Pacioli



Fra Luca Pacioli

Fra Luca Pacioli was born during 1445 in Sansepolcro, Tuscany. He was a mathematician and friend of Leonardo da Vinci. He wrote and taught in many fields including mathematics, theology, architecture, games, military strategy and commerce. In 1494, Pacioli published his famous book “*Summa de Arithmetica, Geometria, Proportioni et Proportionalita*” One section of this book was dedicated to the description of double-entry accounting. The *Summa* was one of the first books published on the Gutenberg press, became an instant success and was translated into German, Russian,

Dutch, and English. The *Summa* made Pacioli a celebrity and insured him a place in history, as “The Father of Accounting”.

Fra Luca did not invent double-entry accounting, instead, he superbly described a method used by merchants in Venice during the Italian Renaissance. His system included most of today’s accounting routines such as the use of memorandums, journals and ledgers. His ledger included assets—receivables and inventories—liabilities, capital, income, and expense accounts. He described the year-end closing entries and proposed that a trial balance be used to prove a balanced ledger. In addition, his *Summa* made reference to the certification of books, ethics and cost accounting.

New Words and Expressions(生词)

theology	n.	神学
architecture	n.	建筑, 建筑学
celebrity	n.	名声, 名人
memorandum	n.	备忘录, 便笺
journal	n.	定期刊物, 杂志, 日记账
ledger	n.	[会计]分类账, 分户总账
asset	n.	资产
receivables	n.	应收款项, 应收票据
liability	n.	债务, 负债, 与 assets 相对

capital	n.	资本, 资金
income	n.	收入, 收益
expense	n.	费用, 开支
modification	n.	更改, 修改, 修正
operating	adj.	关于业务的; 营业上的
financing	n.	筹资, 融通资金

Phrases(词组)

income statement	[会计]损益表
year-end closing entries	年终结账分录
trial balance	试算平衡表
financial position	财务状况
cost accounting	成本会计



Notes(注释)

He described the year-end closing entries and proposed that a trial balance be used to prove a balanced ledger.

他描述了年终结账分录, 建议使用试算平衡表以保证分类账的平衡。

“proposed that a trial balance be used to prove a balanced ledger”是虚拟语气 (subjunctive mood) 结构。propose (建议)、demand (要求)、suggest (建议)、order (命令)、insist (坚持) 等动词后面的宾语从句, 常用 should 加动词原形来表示虚拟语气, 但通常 should 会被省略。如: I suggest that we (should) make a new experiment. (我建议进行新的试验。) The chairman proposed that we (should) discuss the question. (主席提议我们讨论这个问题。)



Word Study(单词学习)

1. dedicate vt.

(1) 献给, 献身, 致力, 做某种专用 (常与 to 连用)

He dedicated his life to the service of his country. 他献身于为国服务。

He dedicated a great sum of money to books. 他花了一大笔钱买书。

(2) (为建筑物、展览会等) 举行落成仪式

The mayor dedicated the World Fair yesterday.

昨天市长主持了世界博览会的开幕式。

2. modification n.

modify v.

修改, 改进, 缓和, 减轻

词义辨析: change, alter, vary, modify 这组动词的一般含义是“改变”或“变化”。

(1) change 是通用词, 指“使改变得与原物完全不同”或“使发生以新代旧的变化”。

change one's mind 改变主意

He then changed into overalls and spent the next eight hours as a dustman.

然后他换上工装裤, 作为清洁工人度过接下去的八小时。

(2) alter 所表示的“改变”只是细节的、局部的, 或外表的变化, 并不表示本质的改变。如: 把一件衣服改小一些或只把衣袖稍放肥一些, 但衣服的式样仍然不变, 这时用 alter 便很确切。

He may gently reprimand an official or even suggest to parliament that a law be altered. 他可以温和地指责一个官员, 或者甚至建议议会修改法律条款。

(3) vary 一般表示不规则或连续地改变。

The action he takes varies according to the nature of the complaint.

他所采取的行动, 根据投诉的性质而有所不同。

(4) modify 主要用来表示有局限性的“改变”。当用于事物时, 它所表示的“改变”在程度上要大于 alter, 在用于人的态度时, 它仅仅表示略加修饰, 并不含有很大的变化。

The industrial revolution modified the whole structure of English society.

工业革命变革了英国的整个社会结构。



Rewrite the following sentences using subjunctive mood.

1. She insists on his taking his vacation now.

She insists that he _____ his vacation now.

2. I suggested his finishing up that project quickly.

I suggested that he _____ up that project quickly.

3. I demanded his accompanying me to the hearing (听证会).

I demanded that he _____ me to the hearing.

4. The general has ordered the army to advance at once.

The general has ordered that the army _____ at once.

5. He advised her to wait for a few weeks.

He advised that she _____ for a few weeks.

第二节 会计之父——帕乔利(Pacioli)

卢卡·帕乔利修士约 1445 年出生于托斯卡纳 (Tuscany) 区的圣塞波尔克罗 (Sansepolcro)。他是个数学家，是雷奥纳多·达芬奇 (Leonardo da Vinci) 的朋友。他在包括数学、神学、建筑学、策略博弈、军事战略、商业学在内的很多领域教授课程并发表论著。1494 年帕乔利出版了他著名的著作《算术、几何、比及比例概要》。这本著作中有一章讲述了复式记账会计的内容。该论著是古滕贝格出版社 (Gutenberg press) 出版的第一批书籍之一，该书一上市立刻取得了极大的反响，很快被翻译成德文、俄文、荷兰文和英文等文字。这本论著使帕乔利获得了很高的声望，从而在历史上获得了“会计之父”的殊荣。

卢卡并没有发明复式会计原理，相反地，他只是极清晰地描述了一种在意大利文艺复兴时期威尼斯商人使用的方法。帕乔利的体系包括了大部分现在还在使用的会计规则，比如备查簿、日记账、分类账。他的分类账包括资产 (应收账款和存货)、负债、资本、收益、费用账户。他描述了年终结账分录，建议使用试算平衡表以保证分类账的平衡。另外，他的著作中还提到了簿籍的原始凭证、会计道德规范和成本会计。

Exercises

I Reading

Accounting is a service activity. It provides financial information about economic activity that is intended to be useful in making economic decisions. Business firms, governmental agencies, charitable foundations, nonprofit organizations, families, and individuals are all economic units engaged in economic activity. Most economic activity involves decisions about how to allocate available resources effectively among alternative needs. People need relevant information to make sound decisions. In our complex society, decision-makers rely on data supplied by specialists in various fields. For example, lawyers provide information about the effects of existing and proposed legislation; medical professionals offer advice information about the effects of business activities.

After finishing reading, please read the sentences below. Are they true or false?
Write T for true or F for false in the boxes.

1. Accounting is a service activity.
2. Decision-makers don't rely on data supplied by specialists in various fields.
3. People need accounting information to make sound decisions.
4. Not all of the businesses need accounting information.



II Fill in the blanks with the words from the box below.


to here for what about from after

1. Thank you very much _____ being so kind.
2. I won't go to the cinema this evening. What _____ you?
3. Everyone is _____, Mr Liu. Nobody is away.
4. Happy birthday _____ you, Miss Liu.
5. Hello, Mary. Here's a New Year's card _____ you.
6. English names are quite different _____ Chinese names.
7. In England, the family name comes _____.
8. I really have no idea _____ I shall talk about.
9. Hi, Mr Zhao, Miss Liu asked me _____ you yesterday.
10. Miss Lin got a lot of New Year cards _____ her students.



Remember

Traveling thousands of miles is better than reading thousands of books.

 行万里路胜过读万卷书。

Unit Two

The History of Accounting (2)

Part I The Industrial Revolution

The start of the Industrial Revolution was about 1750. What drove the Industrial Revolution were profound social changes, as Europe moved from a primarily agricultural and rural economy to a capitalist and urban economy, from a household, family-based economy to an industry-based economy.

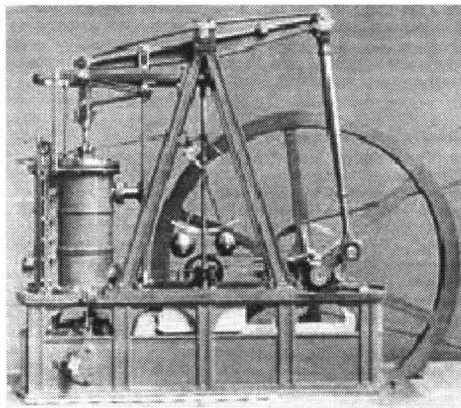
Ironbridge

If a single location is needed for the birth of the Industrial Revolution, Ironbridge is a good candidate. It is located in a river valley west of Birmingham, has been converted into a series of museums mainly dedicated to the story of the Industrial Revolution, and has a spiffy bridge. Industrial Revolution is past and gone, to various manufacturing sites around Britain such as Birmingham, Coventry, and Manchester.



The Steam Engine

Perhaps the greatest invention of the age was the steam engine, a commercial success when made operational by James Watt in 1769. Thomas Newcomen improved the steam engine, first invented in Holland, to use for drainage pumps in coal mines. With partner Matthew Boulton, he began manufacturing steam engines and improving their quality and efficiency. The oldest surviving steam engine, produced for the Birmingham Canal at Smethwick is now installed at the Birmingham Museum of Science and Industry.



Watt's steam engine

New Words and Expressions(生词)

profound	adj.	意义深远的, 深奥的, 深刻的
primarily	adv.	最初, 首先; 主要地, 根本上
rural	adj.	乡下的, 农村的
capitalist	n.	资本家, 资本主义者
	adj.	资本主义的
urban	adj.	城市的, 市内的
household	adj.	家庭的, 普通的, 平常的
location	n.	位置, 场所, <美>[电影]外景拍摄场地
candidate	n.	候选人, 应试者
spiffy	adj.	好看的, 漂亮的, 利落的
manufacturing	n.	制造业
	adj.	制造业的
commercial	adj.	商业的, 贸易的
drainage	n.	排水, 排水装置
pump	n.	泵, 抽水机
quality	n.	质量, 品质, 性质
efficiency	n.	效率, 功效
surviving	adj.	继续存在的, 依然健在的
install	vt.	安装, 安置, 使就职