

21

世纪高职高专院校会计专业联编教材

THE ACCOUNTING JOINT TEXTBOOKS
FOR VOCATIONAL AND TECHNICAL COLLEGES
AND ACADEMIES IN 21ST CENTURY

会计英语

ACCOUNTING ENGLISH

● 主编 陈杰 谭湘

华南理工大学出版社

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·广州·

内 容 简 介

本书是“21世纪高职高专院校会计专业联编教材”之一。它以最新会计基本法规体系为导向,介绍了财务会计学的基础理论、基本方法和基本技能,主要内容有:会计概述、会计假设与原则、会计循环、财务报表、流动与非流动资产、负债、业主权益等。本书采用“英语+词汇+练习题+附录翻译”的方式进行撰写,突出高职高专教育要求的有关实用技能的培养,以大量账务实例与账务处理说明相结合,内容全面系统,重点突出,通俗易懂,实用性强。本书还配有光盘,帮助学习者训练英语的听说能力,使广大学子和读者在学会计和学英语两个方面相互促进,收到事半功倍的效果。

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序

随着我国改革的不断深入，市场经济的不断发展，人们越来越深刻地认识到，经济发展需要的人才多元化、多层次的，既需要大批优秀的理论型、研究型的人才，也需要大批的应用型人才。高职高专教育是我国高等教育的重要组成部分，担负着为国家培养并输送生产、建设、管理、服务第一线高素质技术应用型人才的重任。进入 21 世纪后，我国高职高专教育得到了迅速发展，学校约有 600 多所，其学生规模已占我国高等教育的半壁江山，成为我国高等教育的一支重要的生力军。

为国家培养和输送生产、建设、管理、服务第一线所需要的高素质财务会计应用型人才，是高职高专教育的重要任务。因此，各类高职高专院校普遍都设立了会计专业。广东省的 65 所高职高专院校中有 40 多所设立了会计专业。同时，随着我国社会主义市场经济的不断发展和各项改革的不断深化，我国会计改革的步伐明显加快，重大改革措施相继出台，会计规范体系正在逐步成熟和完善。自 1992 年财政部颁布《企业会计准则——基本准则》以后，从 1995 到目前为止，财政部已颁布了 16 份具体会计准则；1999 年，第九届全国人民代表大会常务委员会第十二次会议重新修订了《会计法》；2000 年 12 月财政部颁布了统一的《企业会计制度》；2001 年与 2004 年，财政部又分别颁布了《金融企业会计制度》和《小企业会计制度》。为了适应新形势下高职高专会计专业的教学要求，使高职高专会计课程的教学与我国会计理论的巨大变革和会计实践的深刻变化相适应，华南理工大学出版社根据我国会计制度改革不断深化及会计改革实践所取得的最新成果并结合广东省的实际情况，组织广东农工商职业技术学院、深圳职

业技术学院、广东培正学院等十多所高职高专院校的一线教师、专家、学者联合编写出版本套会计专业系列教材。

该系列教材，贯彻了教育部关于“高职高专”的教育思想和指导方针，从体系到内容都充分体现了理论与实践相结合的原则，以“应用”为主旨，基础理论“以必需、够用为度”，注重培养学生的实践能力和动手能力。同时，在内容上紧扣我国颁布的《企业会计准则》、《具体准则》和《企业会计制度》，反映了会计实践中出现的一些新问题，吸收了会计研究的一些新成果。内容详尽，语言通俗易懂，并配有实操实训的实例，深入浅出，重实务，便于操作，实现了科学性、实践性、实用性的统一。

我认为：该系列教材填补了广东省高职高专会计专业教材的空白，扭转了我省高职高专院校会计专业教材滞后于会计专业迅速发展的局面，对我省高职高专会计专业教学质量的提高将发挥重要作用。

宋献中

2005年8月于暨南园

前 言

本书是“21世纪高职高专院校会计专业联编教材”之一。它以最新会计基本法规体系为导向,介绍了财务会计学的基础理论、基本方法和基本技能,主要内容有:会计概述、会计假设与原则、会计循环、财务报表、流动与非流动资产、负债、业主权益等。本书突出了高职高专教育要求中有关实用技能的培养,以大量账务实例与账务处理说明相结合,内容全面系统,重点突出,通俗易懂,实用性强。能帮助广大学子和读者在学会计和学英语两个方面相互促进,收到事半功倍的效果。

本书的编写借鉴了大量的资料,尽量做到内容新颖、难度适中,具备实用性特色;本书的内容完整,它涵盖了本专业基础会计、财务会计、会计电算化及财务分析的基本技能,能够满足不同类型企业对专业英语的要求。本书以够用为原则,还提供了阅读资料和能力提升方面的习题,相信对拓展使用者的知识面及提高分析问题、解决问题的能力有一定帮助。

本书可作为高等职业院校、高等专科院校、成人高等院校及本科院校举办的二级职业技术学院、继续教育学院和民办高校的会计类、财务管理及其他相关专业学生专业英语的学习用书,也可供五年制高职院校、中等职业学校相关专业学生学习和社会从业人士自学或参考使用。

本书除第九、十章为黎素娟编写外,其余由谭湘、陈杰编写。最后由陈杰总纂定稿。

在编写过程中,我们得到了许多专家的支持,在此表示诚挚的谢意。我们还参考了有关资料,详见本书后的参考书目,在此一并表示感谢。由于疏忽,有可能个别参考资料被漏列,如发现,请予以提出,我们将在下一版中补上,并就此表示歉意。

限于我们的经验，本教材肯定有许多不足之处，欢迎批评指正，以便在下一版中进行修改。

编者

2005年7月8日

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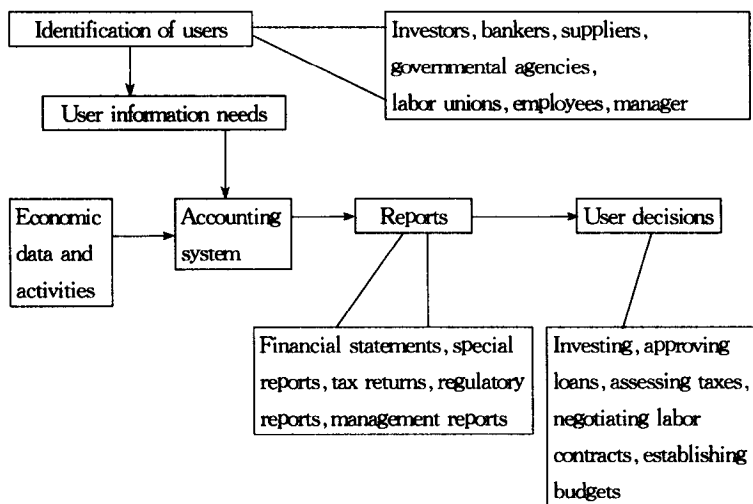
CHAPTER 1

BRIEF INTRODUCTION OF ACCOUNTING

1.1 ACCOUNTING

Accounting may be defined as an information system that provides reports to various individuals or groups about economic activities of an organization or other entity. In most cases, it is called “the language of business”, because it is an information system of interpreting, recording, measuring, classifying, summarizing, reporting and describing business economic activities with monetary unit as its main criterion, by which, most business information is communicated. The accounting information is primarily supplied to owners, managers and other users to assist in the decision-making process.

The process of providing information to users is illustrated in the followed exhibit. First of all, an accountant must identify user groups and their information needs. These needs determine which economic data and activities are recorded by the accounting system. Then, accountants prepare reports that summarize this information for users.



As we know, accounting has a major impact on our economic and social system. It records the past growth or decline of the business. By careful analyzing of these results and trends, the business may get some suggestions about the ways in which it may grow in the future. Individuals can also make decisions based upon the data in accounting reports. For example, while you are thinking about buying a house, you can use accounting information to determine whether you can afford the monthly payments, etc.

1.2 TYPES OF ACCOUNTING

There are several types of accounting in practice. The two most common are financial accounting and management accounting. The others include cost accounting, environmental accounting, tax accounting, not-for-profit accounting, and social accounting.

Financial accounting is concerned with reporting to external parties of an organization's financial position and results of operation. Although such reports provide useful information for managers, they are more important reports for owners, creditors, governmental agencies, and the public. Management accounting (also called managerial accounting) mainly provides information to management officers of a corporation. It is related to the internal accounting functions of cost determination, planning, operational control and performance evaluation. The focus of management accounting is to provide managers with relevant and timely information and reports. Financial accountants must obey general accepted accounting principles in preparing reports. Management accountants usually consider the basic principle of gathering and reporting information that is useful to managers.

1.3 ACCOUNTING EQUATION

The relationship between the accounting elements can be expressed in a simple mathematical form known as the accounting equation:

$$\begin{aligned}\text{Assets} &= \text{Equity} \\ &= \text{Liabilities} + \text{Owners' Equity}\end{aligned}$$

The accounting equation illustrates the relationship among assets, liabilities, and owners' equity. Assets appear on the left side of the equation. The equity (liabilities and owners' equity) on the right side of the equation shows the legal and economic claims against the assets. The two sides of the accounting equation must be equal.

On the basis of the accounting equation, the financial position and the operating result of a business can be recorded and reported to the interested users of accounting information.

For example, On July 1 of the current year, the assets and liabilities of ABC Co. are as follows: cash, \$ 1 000, accounts receivable, \$ 3 200; supplies, \$ 850; land, \$ 10 000; accounts payable, \$ 1 530; paid-in capital, \$ 13 520. Currently, office space and office equipment are being rented, pending the construction of an office complex on land purchased last year. Business transactions during July are summarized as follows:

- a. Received cash from clients for services, \$ 13 928.
- b. Paid creditors in account, \$ 1 055.
- c. Received cash from the investors as an additional investment, \$ 3 700.
- d. Paid office rent for the month, \$ 1 200.
- e. Charged clients for services on account, \$ 2 025.
- f. Purchased office supplies on account, \$ 245.
- g. Received cash from clients on account, \$ 3 000.
- h. Received invoice for paralegal services from Aid Inc. for July (to be paid on August 10), \$ 1 635.
- i. Paid the following: wages expense, \$ 850; answering service expense, \$ 250; utilities expense, \$ 325; and miscellaneous expense, \$ 75.
- j. Determined that the cost of office supplies on hand was \$ 980; therefore, the cost of supplies used during the month was \$ 115.
- k. Paid pre-income tax expense, \$ 1 000.

Instructions

State the assets, liabilities, and owners' equity of July 1 as in equation form similar to that shown in this chapter. Tabular form below the equation, indicate the increases and decreases resulting from each transaction and the new balances after each transaction. Explain the nature of each increase and decrease in owners' equity by an appropriate notation at the right of the amount.

Solution

	Assets				Liabilities + Owners' Equity	
	Cash	Accounts Receivable	Supplies	Land	Accounts Payable	Paid-in Capital or Retained Earnings
Bal.	1 000	3 200	850	10 000	1 530	13 520

续表

	Assets				Liabilities + Owners' Equity	
	Cash	Accounts Receivable	Supplies	Land	Accounts Payable	Paid-in Capital or Retained Earnings
a	13 928					13 928 Fees earned
Bal.	14 928	3 200	850	10 000	1 530	27 448
b	- 1 055				- 1 055	
Bal.	13 873	3 200	850	10 000	475	27 448
c	3 700					3 700 Investment
Bal.	17 573	3 200	850	10 000	475	31 148
d	- 1 200					- 1 200 Rent expenses
Bal.	16 373	3 200	850	10 000	475	29 948
e		2 025				2 025 Fees earned
Bal.	16 373	5 225	850	10 000	475	31 973
f			245		+ 245	
Bal.	16 373	5 225	1 095	10 000	720	31 973
g	3 000	- 3 000				
Bal.	19 373	2 225	1 095	10 000	720	31 973
h					+ 1 635	- 1 635 Paralegal expenses
Bal.	19 373	2 225	1 095	10 000	2 355	30 338
i	- 1 500					- 850 Wages expenses - 250 Answering Service expenses - 325 Utilities expenses - 75 Miscellaneous expenses
Bal.	17 873	2 225	1 095	10 000	2 355	28 838
j			- 115			- 115 Supplies expenses
Bal.	17 873	2 225	980	10 000	2 355	28 723
k	- 1 000					- 1 000 Pre-income tax expenses
Bal.	16 873	2 225	980	10 000	2 355	27 723

NEW WORDS

accounting	<i>n.</i>	会计, 会计学
individual	<i>n.</i>	个体
entity	<i>n.</i>	实体, 主体
interpret	<i>v.</i>	解释, 阐明
measure	<i>v.</i>	计量
criterion	<i>n.</i>	标准
primarily	<i>adv.</i>	主要地
assist	<i>v.</i>	帮助
accountant	<i>n.</i>	会计员, 会计师
external	<i>adj.</i>	外部的
party	<i>n.</i>	当事人, 参与者
creditor	<i>n.</i>	债权人
agency	<i>n.</i>	代理
managerial	<i>adj.</i>	管理的
internal	<i>adj.</i>	内在的
evaluation	<i>n.</i>	评估
principle	<i>n.</i>	原则
stockholder	<i>n.</i>	股东
form	<i>n.</i>	形式

IDIOMS AND EXPRESSIONS

financial accounting	财务会计
management accounting	管理会计
cost accounting	成本会计
environmental accounting	环境会计
tax accounting	税务会计
not-for-profit accounting	非营利会计
social accounting	社会会计
provide something for somebody	提供某物给某人/提供某人给某物
provide somebody with something	

the basic principle of

基本原则

READING MATERIAL

NATURE OF A BUSINESS

You can probably list some examples of companies with which you have recently done business. Your examples might be large companies, such as Coca-Cola, Dell Computer, or Amazon.com. They might be local companies, such as gas stations or grocery stores, or perhaps employers. They might be restaurants, law firms, or medical offices. What do all these examples have in common that identify them as businesses?

In general, a business is an organization in which basic resources (inputs), such as materials and labor, are assembled and processed to provide goods or services (outputs) to customers. Businesses come in all sizes, from a local coffee house to a DaimlerChrysler, which sells several billion dollars worth of cars and trucks each year. A business's customers are individuals or other businesses that purchase goods or services in exchange for money or other items of value. In contrast, a church is not a business because those who receive its services are not obligated to pay for them.

The objective of most businesses is to maximize profits. Profit is the difference between the amounts received from customers for goods or services provided and the amounts paid for the inputs used to provide the goods or services. Some businesses operate with an objective other than to maximize profits. The objective of such nonprofit businesses is to provide some benefit to society, such as medical research or conservation of natural resources. In other cases, governmental units such as cities operate water works or sewage treatment plants on a nonprofit basis.

Types of Businesses

There are three different types of businesses that are operated for profit: manufacturing, merchandising, and service businesses. Each type of business has unique characteristics.

Manufacturing businesses change basic inputs into products that are sold to individual customers. Examples of manufacturing businesses and some of their products are shown below.