

应用型人才培养系列教材

秦娟 编著

CAIWU KUAIJI YINGYU JIAOCHENG

财务会计英语教程



电子科技大学出版社

博晓古今，可立一家之说；学贯中西，或成经国之才。

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前 言

我国的会计行业已经步入与国际会计通用惯例相协调的轨道,这就要求与会计相关的从业人员要掌握一定的西方会计专业知识,因此,“会计专业英语”是会计专业学生的重要工具课。通过学习本课程,使学生掌握较多的专业英语词汇,为阅读会计专业文献和书籍打下坚实的基础,同时为在以后工作中解决与会计专业英语相关的问题提供必要的知识保证。

作者从财务会计的视角出发,参阅了美国的相关教材和国内的相关书籍后,构建了本书的结构。本教材中英文对照、语言简练、内容翔实,系统性和专业性较强,注重与会计专业课程内容的协调性,采用最新的会计专业技术资料,根据美国最新的一些英文原版大学会计教材编写。具体的特点如下:

1. 增加会计专业英语词汇音标,并采用中英文同一页面的双语教材形式;
2. 每章开篇有本章学习目标の設定,以便学习者更好地掌握知识要点;
3. 每章结束配有相应的练习题,便于更好地理解 and 巩固所学知识;
4. 按照会计专业课程的介绍顺序介绍相关词汇的用法,便于学习者更快地熟悉词汇。

本书共分七章,第一章和第二章是对会计体系的总体的描述,第三章到第五章是依次按照相关的会计要素对财务会计进行具体介绍,为配合对财务报表和会计要素的理解,在第六章中对财务报表的分析方法进行了粗浅介绍,着重介绍财务比率的介绍,第七章是有关会计经济应用文写作。本书可用于双语教学,也可作为学生的参考书和从事会计业务人员的学习书籍。

基于时间紧迫和作者水平有限,书中难免有错误疏漏之处,恳请广大读者批评指正。

编 者
2007年5月

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Chapter 1

An Overview Of Accounting

第一章 总论

Learning Objectives

After studying this chapter, you should be able to

1. Explain what accounting is.
2. Describe the accounting concepts and principles.
3. Explain what the accounting elements are.
4. Explain what the accounting equation is.
5. Indicate the effects of various transactions upon the accounting equation.

Key Words, Phrases and Special Terms

financial accounting	/fai'nænʃəl/ /ə'kauntɪŋ/
management accounting	/mænɪdʒmənt/ /ə'kauntɪŋ/
tax accounting	/tæks/ /ə'kauntɪŋ/
financial position	/fai'nænʃəl/ /pə'zɪʃən/
results of operations	/rɪ'zʌltz/ /ɔv/ /,ɔpə'reɪʃənz/
general purpose accounting information	
income tax returns	/'dʒenərəl/ /pə:pəs/ /ə'kauntɪŋ /,ɪnfə'meɪʃən/
tax planning	/'ɪnkəm/ /tæks/ /'rɪ'te:ns/
bookkeeping	/tæks/ /plænɪŋ/
GAAP (Generally Accepted Accounting Principles)	/'bʊk,ki:pɪŋ/
economic entity assumption	/'dʒenərəli/ /ək'septɪd/ /ə'kauntɪŋ /'prɪnsəpls/
fiscal period assumption	/'i:kə'nɒmɪk/ /'entɪtɪ/ /ə'sʌmpʃən/
going concern assumption	/'fɪskəl/ /'pɪəriəd/ /ə'sʌmpʃən/
stable-money-unit assumption	/'gəʊɪŋ/ /kən'sə:n / /ə'sʌmpʃən/
monetary unit	/'steɪbl /'mʌni/ /'ju:nɪt/ /ə'sʌmpʃən/
the principle of objectivity	/'mʌnɪtəri/ /'ju:nɪt/
the principle of matching and revenue recognition	/ðə/ /'prɪnsəpl/ /ɔv / /,ɔbdʒek'tɪvətɪ/
the principle of consistency	/ðə/ /'prɪnsəpl/ /ɔv/ mætʃɪŋ/ /ænd/ /'revɪnju:/ /,rekəg'nɪʃən/
substance over form	/ðə/ /'prɪnsəpl/ /ɔv / /kən'sɪstənsɪ/
the adequate disclosure principle	/'sʌbstəns/ /'əʊve/ /fɔ:m/
materiality	the adequate disclosure principle /ðə/ /'ædɪkwɪt/ /dɪs'kləʊʒə/ /'prɪnsəpl/ /mæ'tɪəri'æli'ti/

主要词汇

财务会计	财务会计
管理会计	税务会计
税务会计	财务状况
财务状况	经营成果
经营成果	通用会计信息
通用会计信息	所得税申报表
所得税申报表	纳税筹划
纳税筹划	簿记
簿记	公认会计原则
公认会计原则	经济实体假设
经济实体假设	会计期间假设
会计期间假设	持续经营假设
持续经营假设	稳定货币单位假设
稳定货币单位假设	货币单位
货币单位	客观性原则
客观性原则	配比原则与收入确认原则
配比原则与收入确认原则	一致性原则
一致性原则	实质重于形式
实质重于形式	充分披露原则
充分披露原则	重要性
重要性	

conservatism	/kən'sə:vətizəm/
accrual-basis accounting versus cash-basis accounting	/ə'kru:əl/ 'beis/ /ə'kauntɪŋ/ /'və:səs/ /kæʃ/ /'beis/ /ə'kauntɪŋ/
assets	'æset/
liabilities	ˌlaɪə'bɪlɪtɪz/
owner's equity	'əʊnəs/ 'ekwɪti/
revenue	'revɪnju: /
expense	'ɪk'spens/
net income	/net/ 'ɪnkəm /
sole proprietorships	/səʊl/ /pre'prɒɪətətɪps/
partnerships	'pɑ:tneɪʃɪps/
corporation	ˌkɔ:pə'reɪʃən/

稳健性
权责发生制与收付实现制

资产
负债
业主权益
收入
费用
净收益
独资企业
合伙企业
公司

1-1 What is Accounting

Accounting is the process of identifying, measuring and communicating economic information which permit the users to make informed judgments and decisions. This information is primarily financial, stated in monetary terms. Accounting is regarded to the language of business. This text concentrates on accounting for business firms.

1-1-1 The Purpose of Accounting

The primary purpose of accounting is to provide information to help make decisions about economic activities. To some extent, accounting has something in common with map. It helps decision makers determine where they have been, where they are and where they will go.

1-1 什么是会计

会计是识别、计量和传递经济信息的过程，目的是使信息的使用者能够在获得充分信息的基础上，做出判断及决策。这些信息主要是财务性的，并以货币形式表达。会计被成为商业语言，本书重点介绍的是为盈利性组织服务的会计。

1-1-1 会计的目的

会计的主要目的是为作经济决策的人提供有用信息。从某种程度上来说，会计与地图有着一些共同之处，它可以帮助决策者做出判断：他们到过哪里，他们现在在哪里和将要到哪里。

1-1-2 Types of Accounting Information

(1) Financial accounting

Financial accounting refers to information describing the financial resources, obligations and activities of an economic entity, either an organization or an individual. Financial accounting information appears in financial statements that are intended primarily for external use, although managements also uses them for certain internal decisions, so it is often called "general purpose" accounting information.

(2) Management accounting

Management accounting involves the the development and interpretation of accounting information which is for internal use and provides special information for the managers of a company. Much management accounting information is financial in nature, but often includes evaluations of "nonfinancial" factors.

(3) Tax accounting

Tax accounting is a specialized which involves the preparation of income tax returns. The most challenging aspect of tax accounting is tax planning. Tax planning means anticipating the tax effects of business transactions and structuring these transactions in a manner that will minimize the income tax burden.

1-1-3 The Differences between Accounting and Bookkeeping

Accounting is often confused with bookkeeping. Bookkeeping is a mechanical process that records the routine economic activities of a business. Accounting includes bookkeeping but goes beyond it in scope.

1-1-2 会计信息的种类

(1) 财务会计

财务会计指描述一个经济实体（企业组织或者是个人）财务资源、债务和各项活动的信息，管理者需要运用财务会计信息进行内部决策，但财务会计信息列示在主要供外界人士使用的财务报表中，以至于被称做“通用”会计信息。

(2) 管理会计

管理会计涉及供内部使用的会计信息的产生与解释，并为公司的管理者提供专门的信息。许多管理会计信息在本质上都是财务性的，但通常也包括“非财务性”的评价指标。

(3) 税务会计

税务会计是与编制所得税申报表有关的专门领域。税务会计最具挑战性的部分是纳税筹划。纳税筹划是指预测商业活动的税收影响，并将其调整到使税收负担减轻至最轻的状态。

1-1-3 会计与簿记的区别

人们经常混淆会计和簿记的概念。簿记是记录一个企业日常经济活动的机械过程。会计包括簿记，但前者所涵盖的范围远远超过后者。

1-2 Generally Accepted Accounting Principle

1-2 公认会计原则

1-2-1 The Nature of Accounting Principles

We call these standards generally accepted accounting principles, often shortened to GAAP. GAAP provide the general framework for determining what information is included in financial statements and how this information is to be presented. They have developed through accounting practice or been established by an authoritative organization. GAAP include broad principles of measurement and presentation, as well as detailed rules that are used by professional accountants in preparing accounting information and reports.

我们称这些标准为公认会计原则，常缩写成GAAP。公认会计原则为财务会计报表应该包括哪些信息及如何反映这些信息提供通用的框架，是通过会计实践产生或由权威组织制定的。公认会计原则不仅包括计量与反映的通用规则，还包括专业会计师在编制会计信息和报告时所要运用的细则。

1-2-2 Assumptions of Financial Accounting

The major underlying assumptions of accounting are the following:

(1) The accounting entity assumption

The most basic concept in accounting is that of the entity. The economic entity assumption assumes that each business has an existence separate from interested parties and other businesses. A business entity may be made up of several different legal entities, for reporting purposes, however, they are considered as one business entity because they have a common ownership. An accounting entity is any economic which controls resource.

会计最基本的概念就是会计主体。会计主体假设认为每个企业的存在独立于有利益关系的各方和其他企业。一个企业主体很可能是由许多不同的法律主体组成，但出于报告的考虑，他们被视为一个企业主体，因为他们有着共同的所有者。一个会计主体就是任意一个可以掌握资源并从事经济活动的经济单位。

(2) Fiscal period assumption

According to the fiscal period assumption, accountants divide an entity's life into months or years to report its economic activities. These time periods are usually of equal length so that statement users can make valid comparisons of a company's performance from period to period. The length of the accounting period must be stated in the financial statements.

(2) 会计期间假设

根据会计期间假设，会计人员将企业的经营按月或年进行划分，以报告其经济活动。这些时间段通常是等长的，以便于报表的使用者对于公司不同时期的业绩做出正确的比较。会计期间的长度必须在财务报表中予以披露。

主要的会计假设有以下几种：

(1) 会计主体假设

(3) Going concern assumption

The going concern assumption states that an entity will continue to operate indefinitely unless strong evidence exists that the entity will terminate. The financial statements are prepared on the assumption that the company is able to continue trading for the foreseeable future.

(4) The stable-money-unit assumption

The logical unit of measurement for the financial performances and condition of a company is the monetary unit, all transactions are measured, recorded and reported in terms of money unit. This concept is the basis for ignoring the effect of inflation in the accounting records. Such as the dollar, under the stable dollar assumption, the dollar is accepted as a reasonably stable unit of measurement.

1-2-3 The Principles of Financial Accounting Measurement

(1) The principle of objectivity

The objectivity concept requires that entries in the accounting records and data reported on financial statements be based on objective evidence. In some cases, judgments, estimates and other subjective factors must be used in preparing financial statements. In such situations, the most objective evidence available should be used.

(2) The principle of matching and revenue recognition

Using the matching principle, we determine the net income of a period by associating or relating revenues earned with expenses incurred to generate those revenues. Every evaluation of economic activity involves matching benefit with sacrifice. Under the revenue recognition principle, revenues should be earned and realized before they are recognized.

(3) The principle of consistency

Consistency generally requires that a company use the same accounting principles and reporting practices through time. This concept prohibits indiscriminate switching of accounting principles or methods, unless consistency does not prohibit a change in accounting principles if the information needs of financial statement users are better served by the change.

(3) 持续经营假设

持续经营假设认为,除非有强有力的证据证实实体将停止经营,否则实体将继续无限期地经营下去。财务报表的编制是以公司能够在可预见的将来持续经营的假设为前提的。

(4) 稳定货币单位假设

对于一个公司的财务业绩和状况来说,合理的计量单位是货币单位,会计事项必须用一种货币单位来计量、记录和报告。稳定货币的概念是指在会计记录中忽视通货膨胀影响的基础。如美元,在稳定美元的假设下,美元被视为相对稳定的计量单位。

1-2-3 财务会计原则

(1) 客观性原则

客观性原则要求,财务报表中所反映的会计记录的分录和数据都要以客观证据为基础。有时候,在编制财务报表时必须运用判断、估计和其他主观因素,应尽可能使用所获得的最为客观的证据。

(2) 配比性原则和收入确认原则

配比性原则要求,我们将某一时期的收入与产生这些收入而发生的费用联系起来,对于经济活动的每种评价都要涉及关于受益和损失的配比。收入确认原则要求,收入在被确认之前必须已赚得或已实现。

(3) 一致性原则

一致性原则要求一个公司在一段时间内,使用相同的会计原则和报告方式。该原则禁止随意更改会计原则和方法,除非会计原则或方法的变动,能更好地满足财务报表的使用者对于信息的要求。

(4) The materiality principle

In following general accepted accounting principles, accountants must consider the relative importance of any transactions. Accountants are primarily concerned with significant information and not overly concerned with those items which have little effect on financial statements. An item is judged to be material if it is important enough to influence the decisions of statement users. Materiality of an item may depend not only on its amount but also on its nature.

(5) The conservatism principle

The practice of conservatism is reserved for those situations in which there is uncertainty about how to account for a particular item on transaction. Conservatism in accounting also called prudence, accountants should follow the conservatism principle so as to determine the possible loss and expense reasonably.

(6) substance over form

The real nature of a transaction rather than its legal form should be accounted for.

(7) The adequate disclosure principle

The adequate disclosure principle holds that a company's financial statements should report enough information for outsiders to make knowledgeable decision about the company.

(8) Accrual-basis accounting versus cash-basis accounting

There are two widely used bases of accounting: the accrual basis and the cash basis. In accrual-basis accounting, an accountant recognizes the impact of a business transaction as it occurs. In cash-basis accounting, however, the accountant does not record a transaction until cash is received or paid.

(4) 重要性原则

会计师在遵循公认的会计原则时应考虑到经济事项的相对重要性。会计师主要关注重要信息而不会过度关心那些对财务报表影响极小的项目。若一个项目重要到可以影响报表用户的决策时，它就被判断为重要的项目。一个项目的重
要性不仅可取决于其金额，还可取决于其性质。

(5) 稳健性原则

稳健性原则的实施主要是针对特殊经济项目的会计处理存在的不确定性。会计稳健性亦称为谨慎性，会计师应遵循稳健性原则，以便合理的确定可能发生的损失和费用。

(6) 实质重于形式原则

一项交易的经济实质重于它的法律形式。

(7) 充分披露原则

公司的财务报表应列足够多的信息，以使外界能够据此对公司做出合理的判断。

(8) 权责发生制和收付实现制

权责发生制和收付实现制是会计的两大记账基础。在权责发生制下，会计师在企业交易发生时就记录其影响。在收付实现制下，会计师只有在收到或付出现金时才记录企业的收入和费用。

1-3 会计要素

1. 资产

资产是企业拥有或控制的能以货币计量的经济资源,包括各种财产、债权和其他权利。资产可以划分为流动资产和非流动资产。

2. 负债

负债是企业所承担的将来能以货币计量、需以资产或劳务偿付的债务。它们代表债权人对企业资产的要求权或权益。负债通常可以分为流动负债和长期负债。

3. 业主权益

业主权益是指企业投资人对企业净资产的所有权或要求权。净资产是企业的资产总额减去负债总额后的余额。

4. 收入

收入是指一个特定的会计期间由于销售商品和提供劳务而流入企业的经济资源。

5. 费用

费用是由于为了获得收入而流出企业的经济资源或企业从事经营活动的成本。

6. 净收益

净收益(或净损失)是指收入与费用配比的结果。

1-3 Accounting Elements

1. Assets

Assets are economic resources, which are measurable by money value, and which are owned or controlled by enterprise, including all property, rights as a creditor to others, and other rights. Assets can be classified into current assets and non-current assets.

2. Liabilities

Liabilities are debts borne by an enterprise, measurable by money value, which will be paid to a creditor using assets or services. Liabilities are generally classified into current liabilities and long-term liabilities.

3. Owner's equity

Owner's equity refers to the interest or the claim of the investors remaining in the net assets of an enterprise. Net assets are the difference between the amount of assets and the amount of liabilities.

4. Revenue

Revenue is the economic resources flowing into a business as a result of rendering goods sold and services during a given accounting period.

5. Expenses

Expenses are the outflow of a business's economic resources resulting from earning revenue or the cost of operational activities for the business.

6. Net income

Net income (or net loss) is the result of matching revenue with expenses.

1-4 Accounting Equation

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

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

The two sides of the accounting equation must be equal. Assets appear on the left side of the equation. The equity on the right side of the equation show the legal and economic claims against the assets.

1-5 Effect of Business Transactions upon the Accounting Equation

Each business transaction will cause one of the following results:

1. Increase an asset and increase an equity;
2. Decrease an asset and decrease an equity;
3. Increase one asset and decrease another asset;
4. Decrease one equity and increase another equity.

We now analyze the following events:

Transaction 1: Purchased office equipment for \$ 5 000 on credit.

$$\begin{array}{l} \text{Assets} = \text{Equity} = \text{Liabilities} + \text{Owner's Equity} \\ \text{equipment} \quad +\$5\,000 \quad \text{Accounts payable} \quad + \$ 5\,000 \end{array}$$

Transaction 2: Paid \$ 2 000 in cash on accounts payable.

$$\begin{array}{l} \text{Assets} = \text{Equity} = \text{Liabilities} + \text{Owner's Equity} \\ \text{Cash} \quad \quad \quad -\$ 2\,000 \quad \quad \text{Accounts payable} \quad - \$ 2\,000 \end{array}$$

1-4 会计等式

会计等式反映了资产、负债和业主权益关系可以用一个简单的数学公式来表示，即会计等式：

$$\begin{aligned} \text{资产} &= \text{权益} \\ &= \text{负债} + \text{业主权益} \end{aligned}$$

会计等式的左右两边必须相等。等式左边是资产，等式右边的权益则表明对资产的法律和经济的求偿权。

1-5 经济业务对会计等式的影响

每项交易都将产生以下后果之一：

1. 增加一项资产并增加一项权益；
2. 减少一项资产并减少一项权益；
3. 增加一项资产并减少另一项资产；
4. 减少一项权益并增加另一项权益。

我们现在分析以下的经济业务：

业务 1： 赊购办公设备 \$ 5 000。

$$\begin{array}{l} \text{资产} = \text{权益} = \text{负债} + \text{所有者权益} \\ \text{办公设备} \quad +\$5\,000 \quad \text{应付账款} \quad +\$5\,000 \end{array}$$

业务 2： 以现金\$2 000 支付应付账款。

$$\begin{array}{l} \text{资产} = \text{权益} = \text{负债} + \text{所有者权益} \\ \text{现金} \quad \quad \quad -\$2\,000 \quad \quad \text{应付账款} \quad -\$2\,000 \end{array}$$

Transaction 3: Purchased land for \$ 4 000 cash.

Assets = Equity =	Liabilities	+	Owner's Equity
Cash	-\$ 4 000		
Land	+\$ 4 000		

Transaction 4: The changing of accounts payable \$ 1 000 to investment of creditor.

Assets = Equity =	Liabilities	+	Owner's Equity
Accounts payable	-\$ 1 000		+\$ 1 000

业务 3: 以现金\$4 000 购入土地。

资产 = 权益 =	负债 +	所有者权益
现金	-\$4 000	
土地	+\$4 000	

业务 4: 将应付账款转为债权人的投资。

资产 = 权益 =	负债 +	所有者权益
应付账款	-\$1 000	+\$1 000

1-6 Forms of Business Organizations

1. Sole proprietorships

A sole proprietorship is an unincorporated business owned by an individual and often managed by that same person. In a sole proprietorship, the owner is responsible for all debts of the business, but sole proprietors must keep the financial activities of the business separate from their personal financial activities.

2. Partnerships

A partnership is an unincorporated business owned by two or more persons associated as partners. Partnerships are a popular form of organization. They are widely used for professional practices, such as law and public accounting. Partnerships also are used for many small businesses, especially those which are family-owned.

3. Corporation

A Corporation is a business incorporated under the laws of a state and owned by a few stockholders or thousands of stockholders.

1-6 企业组织形式

1. 独资企业

独资企业是个人所有的，并通常由一个人管理的非法人形式的企业组织。在独资企业中，所有者对企业债务负无限责任，但独资企业所有者必须将企业的财务活动与其个人的财务活动分开。

2. 合伙制企业

合伙制企业是由两个或两个以上的人结为合伙人所共同拥有的非法人企业组织。合伙企业是很受欢迎的一种组织形式，它广泛用于执业业务，如法律和公共会计。合伙企业也常用于许多小企业，特别是那些家族式企业。

3. 公司制企业

公司制企业是依据州政府的法律组成的法人组织，并由少数或数以千计的股东所拥有。

Assignments:

- The economic resource of a business are called _____.
 A. owner's equity B. assets C. accounting equation D. liabilities
- A business has assets of \$ 140 000 and liabilities of \$ 60 000. How much is its owner's equity _____?
 A \$ 80 000 B \$ 0 C \$ 20 000 D \$ 140 000
- Compute the missing amount in each of the following three lines.
 Assets = Liabilities + Owner's equity
 (1) \$ 279 000 \$ 171 000 _____
 (2) _____ \$ 112 500 \$ 75 000
 (3) \$ 615 000 _____ \$ 285 000
- Select from the following list of key terms and filled in the appropriate blank to the left of each description.

Accounting	Going concern	Revenue	Liabilities
_____	(1) The process of identifying, measuring, and communicating economic information to various users.		
_____	(2) The assumption that an entity is not the process of liquidation and that it will continue indefinitely.		
_____	(3) An inflow of assets resulting from the sale of goods and service.		
_____	(4) An obligation of a business		
- The purchase of office supplies on account will _____.
 A. increase an asset and increase owner's equity
 B. increase one asset and decrease another asset
 C. increase an asset and increase a liabilities
 D. increase an asset and decrease a liabilities