

高职高专财务会计专业精编教材

实用会计英语

PRACTICAL ACCOUNTING ENGLISH

于久洪 刘福祥 主编 □



清华大学出版社

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内 容 简 介

本书主要内容是用纯正的英语讲解财务会计操作实务,重点包括资产负债表、利润表、现金流量表、复式记账法、流动资产核算方法、长期资产核算方法、负债与股东权益核算方法以及会计报表分析等内容。本教材的特点是文章简洁实用,案例贴切丰富,符合国际会计惯例,适合课堂教学和自学者使用。

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FOREWORD

前言

高职高专财务会计专业精编教材

本书是一部内容完整、简洁实用的会计专业英语教材,适合财务、会计、审计等专业高职高专院校学生、会计从业人员以及其他希望提高会计英语水平的学习者使用。本书根据作者多年教学实践中的心得体会,用纯正的英语讲解财务会计操作实务,重点包括资产负债表、利润表、现金流量表、复式记账法、流动资产核算方法、长期资产核算方法、负债与股东权益核算方法以及会计报表分析共 10 章内容,课文简洁实用,案例贴切丰富,符合国际会计惯例,体现会计学的思想精髓,适合课堂教学和自学使用。

本书案例丰富、答案详细,每章包括学习目标、正文、专业术语英汉对照、练习题、答案五个部分。本书介绍了大量国际会计事项所涉及的会计处理方法,给出了最新会计准则下企业会计报表的样表,尤其强调对于各交易事项对财务报表的影响分析,强调对国际会计报表编制与分析能力的培养,读者具备了过硬的英文财务会计操作能力,方能满足全球化时代各单位对于国际化会计人才的需要。

本书由北京经济管理职业学院于久洪副教授和刘福祥老师主编,在编写过程中参考了国内外学者的相关科研成果和专业资料。感谢美国麻省理工学院史隆管理学院(Sloan School of Management)的 S. P. Kothari 教授在麻省理工学院的开放式课程网页——<http://www.cocw.net/Sloan-School-of-Management/15511Summer2004/LectureNotes/index.htm> 上公开的财务会计课程课件,这给了作者很大的启发。当然,由于作者水平所限,难免存在缺点和错误,恳请广大读者批评指正。

于久洪

2008 年 11 月

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CHAPTER ONE

GENERAL INTRODUCTION TO ACCOUNTING

【Learning objectives】

1. Use accounting vocabulary.
 2. Explain the concept and elements of accounting.
 3. Understand basic assumptions and principles of accounting.
 4. Use the accounting equation to analyze business transactions.
 5. Describe the financial statements.
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1.1 What Is Accounting

Accounting is often called “the language of business.” It refers to the practice of tracking a business’s income and expenses and using those to evaluate its financial status, and provide financial information for decision-making in the business world. One of the most basic accounting services is bookkeeping, which involves keeping a record of all financial transactions and then preparing financial statements such as balance sheets and income statements. Accountants can then take this information and roll it into tax services, another basic accounting service. But the business of accountants goes beyond just basic number-crunching. Accountants include a number of other services in their repertoire, such as auditing services, tax planning, business consulting, business valuation, and financial planning, just to name a few.

Accounting information that is intended to satisfy the needs of resource owners (external users) is called financial accounting. Owners, investors, creditors, and brokers represent external users—they are interested in a company because they have supplied money to the business.

Managerial accounting provides useful information that is needed in operating an organization by internal users. Group of internal users includes managers, employees, and unions that show interest in accounting information due to their direct concern in successfulness of a business.