



银领工程

高等职业教育技能型人才培养培训工程系列教材

# 实用会计英语

葛 军 主编



高等教育出版社

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# 实用会计英语

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## 内容简介

本书是高等职业教育技能型人才培养培训工程系列教材之一。

本书以现代会计理论的最新研究成果和国际会计准则为指导,以西方财务会计体系为基础,结合我国会计实践工作,将国内外财务会计教学内容相结合,综述了会计的历史与发展、涵义、会计信息使用和会计职业等基本知识;从会计专业的角度,用英语全面系统地阐述了会计核算的基本经济业务、基本方法、基本程序和基本技能,概括介绍了财务会计与管理会计的关系,并对会计职业道德做了简明扼要的介绍。

本书内容主要包括:会计介绍;会计基础知识(会计恒等式与账户、交易记录、分类账与日记账、基本会计报表、工作底稿的编制与使用等);会计核算(资产、负债、所有者权益的核算);会计核算方法的运用等。

本书不仅可作为高等职业教育会计专业和其他经济管理类专业“专业英语”课程的教材,也可供社会在职涉外会计人员以及有志于参与国外会计资格证书考试的人员学习、使用。

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# 出版说明

为了认真贯彻《国务院关于大力推进职业教育改革与发展的决定》，落实《2003—2007 年教育振兴行动计划》，缓解国内劳动力市场技能型人才紧缺现状，为我国走新型工业化道路服务，自 2001 年 10 月以来，教育部在永州、武汉和无锡连续三次召开全国高等职业教育产学研经验交流会，明确了高等职业教育要“以服务为宗旨，以就业为导向，走产学研结合的发展道路”，同时明确了高等职业教育的主要任务是培养高技能人才。这类人才，既要能动脑，更要能动手，他们既不是白领，也不是蓝领，而是应用型白领，是“银领”。从而为我国高等职业教育的进一步发展指明了方向。

培养目标的变化直接带来了高等职业教育办学宗旨、教学内容与课程体系、教学方法与手段、教学管理等诸多方面的改变。与之相应，也产生了若干值得关注与研究的新课题。对此，我们组织有关高等职业院校进行了多次探讨，并从中遴选出一些较为成熟的成果，组织编写了“银领工程”丛书。本丛书围绕培养符合社会主义市场经济和全面建设小康社会发展要求的“银领”人才这一宗旨，结合最新的教改成果，反映了最新的职业教育工作思路和发展方向，有益于固化并更好地推广这些经验和成果，很值得广大高等职业院校借鉴。我们的这一想法和做法也得到了教育部领导的肯定，教育部副部长吴启迪专门为首批“银领工程”丛书提笔作序。

我社出版的高等职业教育各专业领域技能型紧缺人才或应用型人才培养培训工程系列教材也将陆续纳入“银领工程”丛书系列。

“银领工程”丛书适用于高等职业学校、高等专科学校、成人高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使用。

高等教育出版社

2006 年 4 月

# 前言

作为会计英语教材,本书尝试用英语讲授会计的专业知识,在帮助读者掌握会计词汇的同时,通过阅读与练习使读者能够较为全面地学习西方财务会计的专业知识,以适应经济全球化的新形势、符合对外交流与合作的需求,同时还可以帮助会计工作者和财经类专业学生阅读英语会计文献和使用英语处理会计工作。在编写过程中,本书按照“浅、宽、精、新、用”的教学改革思想,试图充分体现高等应用技术教育的特色,以达到培养具备职业技术应用能力和基本素质的高等技术应用型专门人才的目的。

书中内容经过精选和提炼,引进了当今国际会计发展的新知识与新技能,强调理论联系实际,着重培养学生分析问题、解决问题的能力。本书在内容组织上,尽量挑选国际最新资料并结合我国会计工作的实际情况,精心安排,以确保全书内容体系的完整性。同时,本书还精选和编写了大量的练习题,以使读者通过练习掌握所学的内容。此外,为了帮助读者提高在会计专业领域的英语交流能力,吸引读者学习专业英语的兴趣,本书特意设计了部分听说项目,如每章均设有小组活动和阅读材料栏目,其中阅读材料栏目请外籍教师予以配音并以光盘形式附于书后,以帮助学生进行综合素质的训练。

本书编者葛军、戴维、郝美彦长期从事会计英语教学工作,并分别在加拿大、澳大利亚的高等院校进修过西方财务会计等课程,其他编者也都具有相关的会计英语教学经验。他们不仅熟悉中外会计专业理论知识,而且具有丰富的实践经验。本书由葛军担任主编,戴维、郝美彦担任副主编。书中各章的执笔人依次如下:第一、二、三章由葛军执笔;第四章由黄海晶执笔;第五、六章由郝美彦执笔;第七、九章由戴维执笔;第八章由张薇执笔。本书由东南大学经济管理学院副院长陈良华教授主审。

此外,金陵科技学院王晓明副教授、南京永华会计师事务所所长诸旭敏主任会计师参加了本书大纲的讨论与修订工作,孙太彬、王蓉、魏星月、喻骅、徐璟等同仁对本书的编写给予了热情的帮助与支持,在此谨向他们表示由衷的感谢。在本书的编写中,我们还学习和参考了大量的相关著作、教材和文献,吸取和借鉴了同行相关的最新成果,在此谨向有关作者表示深深的感谢和敬意!

由于编者水平有限,错误和缺点在所难免,恳请广大师生和读者给予批评指正。

编者

2006年2月

# 教材使用指南

## ■ 教材主要特色简述

A 易教易学的内容安排:教材内容由浅入深,循环往复,最后通过企业实际业务核算对会计循环进行全面讲解,利于教师教学和学生学习。

B 注重应用性技能的培养:教材以实例为主讲解会计核算,并配有大量的练习题供学生反复训练,突出了对学生应用性技能的培养。

C 边讲边练边讨论的创新设计:教材在借鉴国外教材编写特点的基础上,结合我国教学改革实际情况,设计了课堂听说及会计业务练习,并配有录音原稿及练习解答,以供教师组织学生课堂练习与讨论。

D 原汁原味的语言辅助:教材中的词汇、听说练习及阅读材料,均有外教配音,以光盘形式附于书后,给学生提供原汁原味的语言辅助,有利于提高学生对专业英语学习的兴趣。

E 实用有趣的小组活动设计:教材各章均附有与所学内容相关的、实用性较强的小组活动,学生通过小组讨论与演讲,可以运用所学知识去思考实际问题,提高学习兴趣,同时还可以锻炼团结协作及协调能力。

## ■ 教材图标含义说明



单元正文图标:表示各单元正文,主要讲述本单元的核心内容。



听说练习图标:表示各单元的听说练习,其内容来自于正文,主要用于巩固所学知识及听说训练。



课堂业务练习图标:表示各单元的课堂业务练习,其内容来自于正文,主要用于对刚讲完的专业内容在课堂上进行训练,趁热打铁,练习针对性强。



课堂练习答案图标:表示各单元的课堂练习答案,其内容来自于正文,主要用于给学生提供答案参考,便于学生课前预习或课后复习。



单元小结图标:表示各单元的单元小结,主要对该单元的重点进行总结与归纳,利于学生

复习与巩固所学知识。



**自我练习图标:**表示各单元的自我练习,是编者对各单元精选和编写的配套练习,其答案附于教材的后面,主要用于给学生提供课后练习,便于学生自我检查是否达到本单元的能力要求。



**小组活动图标:**表示各单元的小组活动,是编者对各单元精选的配套项目,主要用于启发学生思考实际问题,锻炼口头表达能力、团结协作及协调能力等。



**阅读材料图标:**表示各单元的课外阅读材料,均为从网络和原版书籍精选、改编的新颖材料,目的是帮助学生获取专业所需信息,同时大大加快阅读速度。本部分配有外教录音,录音原稿列于书后,供学生查阅。

## ■ 学生使用教材建议

学生课前预习时首先可以通过单元内容框架从总体上了解本单元知识结构,并明确学习目标,提前熟记单词,粗读课文;课堂上再经过老师的讲解把握内容细节,边学边练,循序渐进;课后通过自我练习强化、巩固已学知识点,并检查是否达到本单元的能力要求。

**单元正文:**认真听老师讲解,把握每一段落的大意。特别要在老师的指导下对难句、长句进行结构分析,理解其含义。对所讲专业内容不断进行阶段性回顾,边听边练,切忌光听不练。

**听说练习:**熟记专业词汇,做好积极倾听的准备。课后多遍重复听录音,直至烂熟于心,甚至能脱稿说出。

**课堂业务练习:**通过大量练习反复训练,强化用英文记账、算账、编制报表等基本会计技能。

**单元小结:**(1) 作为预习——在开始一个新单元前,学生可以课前先熟悉一下本单元中将要学习的主要内容。(2) 作为复习——在学完一个单元以后使用,作为测试时的复习指导。

**自我练习:**课后认真练习,检查是否达到本单元的能力要求。

**小组活动:**课前针对小组活动中的问题和要求查阅所需资料,并积极思考、酝酿自己的观点以便与他人交流;愿意并努力和他人合作、竞争,积极表达自己的不同观点并认真倾听他人的不同意见,力争在小组活动中形成学生之间、小组之间、师生之间的三个互动,避免只有个别学生承担小组全部工作,其他成员不积极参与等情况出现。

**阅读练习:**可以作为课后阅读,了解更多会计领域信息,同时训练阅读能力与听力。

## ■ 教师使用教材建议

教师课前可以通过单元内容框架从总体上了解本单元知识结构,设计本章教学流程,并明确单元教学目标,确定教学重点与难点;通过课堂练习与自我练习活动帮助学生巩固已学知识点,



并检查是否达到本单元的能力要求;通过组织小组活动,训练学生知识运用能力、口头表达能力、团结协作及协调能力等。

**单元正文:**讲解每一段落的大意;对难句、长句进行结构分析,帮助学生理解其含义;对专业内容进行梳理,不断进行阶段性总结;边讲边练边评估,一步一个脚印、循序渐进。

**听说练习:**借助录音介绍语音要点;重放录音,学生跟读;在做其他练习(小组讨论、演讲)时也要提醒学生语音要点。合上书本,介绍概要;放录音,让学生听大意,指出其中的重点词汇;打开书本,解释练习做法,提醒学生不一定必须听懂每一个词,但要集中精力听所缺的单词,并迅速记录。通过检查学生答案,了解学生对所学知识的掌握情况。

**课堂业务练习:**通过大量练习与反复训练,帮助学生巩固对知识的理解,培养学生养成用英文记账、算账、编制报表的思维习惯。

**单元小结:**在每个单元结束后,教师通过单元小结,对整个单元内容进行归纳与总结。

**自我练习:**单元学习结束后,选择部分重点练习给学生课后训练,并针对学生存在的主要问题,在课堂上予以讲解。

**小组活动:**把全班分成3~4人的小组;讲解练习的内容并找几个学生示范;设定一个时限;学生分组练习,教师巡视教室并给予必要的帮助,把学生的问题记录下来以便在全班进行统一讲解与点评;各小组可选派代表向全班做演讲,也可小组全体成员向全班做演讲。教师对于学生的表现要给予明确的评价和指导,但这种指导不应妨碍学生之间的互相交流。

**阅读练习:**可以作为课后作业或课上选读。在阅读文章前,可先介绍文章主题,帮助学生了解背景知识;只对学生在阅读时不能猜测其含义的词预先进行解释,鼓励学生从上下文猜测词义;让学生对文章进行默读。分小组讨论文章中心内容,请小组代表向全班表达。此部分视教学课时而定,如时间不够也可不讲,由学生课后自主学习。

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# ***Unit 1***

## **An Introduction to Accounting**

### **Unit Outline**

1.1 The History and Development of Accounting

1.2 The Nature of Accounting

- The Importance of Accounting Information
- Definition of Accounting

1.3 Users of Accounting Information

1.4 Accounting Profession

1.5 Managerial Accounting and Financial Accounting

- Managerial Accounting
- Financial Accounting
- Managerial Accounting versus Financial Accounting

1.6 Ethics and Accounting

- Ethics in Business
- Ethics in Your Future Career

1.7 Solutions to Activities

1.8 Accounting Vocabulary

Summary

Self-Exercises

Group Activities

Reading Material

## Learning Outcomes

When you are competent in the work covered in this unit, you will be able to:

1. understand the history and development of accounting
2. describe the nature of accounting
3. identify the users of accounting information
4. understand the difference between public accounting and private accounting
5. understand the difference between managerial accounting and financial accounting
6. understand the importance of ethics in accounting



### 1.1 The History and Development of Accounting

Accounting has a long history. Some scholars believe that writing arose in order to record accounting information. Accounting records date back to the ancient civilizations of China, Babylonia, Greece and Egypt. The rulers of these civilizations used accounting to track the costs of labor and materials used in building structures such as the great pyramids. The need for accounting has existed as long as there has been business activity.

Double-entry bookkeeping developed in Europe in the Middle Ages to serve a stewardship role when the functions of ownership and management became separated. Accrual accounting became established as debt was more reliably. The growth of large projects spanning long time periods in the Industrial Revolution led to the development of “depreciation” accounting and other methods of averaging over time for the purpose of the periodic measuring of profit.<sup>[1]</sup> Over the last 150 years, laws have been progressively introduced to provide for greater disclosure of financial information.

The functions of accounting have increased with the rapid development of management science. Besides accumulating and reporting financial information that shows an organization's financial position and the results of its operations to its interested users, accounting provides the management inside an organization with the accounting information needed in the organization's internal decision-making that relates to planning, control, and evaluation within an organization. The process of generating and analyzing such accounting information for internal decision-making is often referred to as managerial accounting, and the related information reports being prepared are called internal management reports. As contrasted with financial accounting, managerial accounting is not governed by generally accepted accounting principles.

The growth of organizations, changes in technology, government regulation, and the globalization

of economy during the twentieth century have spurred the development of accounting. As a result, a number of specialized fields of accounting have evolved in addition to financial accounting and managerial accounting, which include auditing, cost accounting, tax accounting, budgetary accounting, governmental and non-for-profit accounting, human resources accounting, environmental accounting, social accounting, international accounting, etc. [2]

**Notes:** [1] 在工业革命中大型项目跨越较长时间的现象增加,导致了折旧会计和为了定期计量利润的其他平均方法的发展。

[2] 结果,会计还发展了许多专业领域,除了财务会计和管理会计外,包括审计、成本会计、税收会计、预算会计、政府和非营利会计、人力资源会计、环境会计、社会会计和国际会计等。

### Activities:



**1.1** Please fill the blanks in the following sentences:

- 1) The need for accounting has existed as long as there has been \_\_\_\_\_.
- 2) The functions of accounting have increased with \_\_\_\_\_.
- 3) Besides accumulating and reporting financial information that shows an organization's \_\_\_\_\_ and \_\_\_\_\_ to its interested users, accounting provides the management inside an organization with the \_\_\_\_\_ needed in the organization's internal decision-making that relates to \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_ within an organization.
- 4) The process of generating and analyzing such \_\_\_\_\_ for internal decision-making is often referred to as \_\_\_\_\_, and the related information reports being prepared are called \_\_\_\_\_.



## 1.2 The Nature of Accounting

### 1.2.1 The Importance of Accounting Information

Accounting is often called the “language of business.” A language is a means of social communication and involves a flow of information from one person to one or more other persons. To be effective,

the receiver of the information must understand the message that the sender intends to convey. Accounting uses its own special words and symbols to communicate financial information that is intended to be useful for economic decision making by managers, shareholders, creditors and many others. As you study accounting, you must learn the meanings of these words and symbols if you want to understand the messages contained in financial reports. Everyone involved in business, from the beginning employee to the top manager, eventually uses accounting information in decision-making process.

The importance of understanding accounting information is not restricted to those engaged directly in business. Many people with little knowledge of accounting must interpret accounting data. For example, lawyers must understand the meaning of accounting information if they are to represent their clients effectively, marketing consultants must be aware of the costs of developing advertising campaigns, and engineers and architects must consider cost data when designing equipment and buildings. In fact, every person engages in transactions dealing with the financial aspects of life. Thus, accounting plays a significant role in society and, in a broad sense, everyone is affected by accounting information. The better you understand the language, the better you can manage the financial aspects of living.

### 1.2.2 Definition of Accounting

Early definitions of accounting generally focused on the traditional record-keeping functions of the accountant. In 1941, the American Institute of Certified Public Accountants (AICPA) defined accounting as “the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character, and interpreting the results thereof.”<sup>[3]</sup> The modern definition of accounting, however, is much broader. In 1970, the AICPA stated that the function of accounting is “to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions”.

The modern accountant, therefore, is concerned not only with record keeping but also with a whole range of activities involving planning and problem solving, control and attention directing, evaluation, review, and auditing. The new focus of accounting is on the ultimate needs of those who use accounting information, whether these users are inside or outside the business itself. So accounting is an information system that identifies, measures and records business activities, processes the information of those activities into reports and financial statements, and communicates these findings to decision-makers.<sup>[4]</sup> Financial statements are the documents that report on an individual's or an organization's business in monetary amounts.

Is our business making a profit? Should we start up a new line of women's clothing? Are sales strong enough to warrant opening a new branch outlet? The most intelligent answers to the business questions like these are based on accounting information. Decision-makers use the information to develop sound business plans. As new programs affect the business's activities, accounting takes the



company's financial pulse rate. The cycle continues as the accounting system measures the results of activities and reports the results to the decision-makers.

Bookkeeping is a procedural element of accounting as arithmetic is a procedural element of mathematics. Increasingly, people are using computers to do much of the detailed bookkeeping work at all levels—in households, business, and organizations of all types.

It is important to clarify the relationships of accounting to bookkeeping and the computer to avoid certain misunderstandings about accounting. People often fail to understand the difference between accounting and bookkeeping. Bookkeeping, which is a process of accounting, is the means of recording transactions and keeping records. It is only a small, simple part of accounting. Accounting, on the other hand, includes the design of an information system that meets user's needs. The major goal of accounting is the analysis, interpretation, and use of information. Accountants look for important relationships in the figures they produce. They are interested in finding trends and studying the effects of different alternatives. Accounting includes systems design, budgeting, cost analysis, auditing, income tax preparation or planning and computer programming. The computer is an electronic tool that can collect, organize, and communicate vast amounts of information with great speed. Accountants have been among the earliest and most enthusiastic users of computers. Before the age of computers, the millions of transactions of large organizations had to be recorded by hand. It often took months to produce financial reports that now take days or hours. Although it may appear that the computer is doing the accountant's job, it is in fact only a tool that is instructed to do the routine bookkeeping operations. Because it is important that the user of accounting information and the new accountant understand the processes underlying accounting, most examples in this book are treated from the standpoint of manual accounting. You should remember, however, that in practice most large accounting operations are now computerized.

**Notes:** [3] 1941 年,美国注册会计师协会将会计定义为:“根据一定的方法,用货币记录、分类、汇总企业的交易或带有财务性质的事件,并解释相关结果的一门艺术”。

[4] 因此,会计是一种信息系统,用来定义、计量、记录企业活动,把企业活动的信息加工处理成财务报表和报告,并将这些结果传递给决策者。

### Activities:



1.2 -1 What is accounting?

1.2 -2 What is the difference between accounting and bookkeeping?

1.2 -3 Please fill the blanks in the following sentences: