

2016年度注册会计师全国统一考试辅导教材

英语

English

■ 注册会计师考试研究中心 编



扫一扫 配套课程




人民出版社

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前 言

在我国加入世界贸易组织以后，会计是需要首先对外开放的重要领域之一，因而财会改革的主要目标就是与国际会计惯例接轨。为了实现目标，首先需要在财会语言上相互沟通。“英语是会计的语言”，例如，《国际财务报告准则》(IFRS)的官方语言即是英语。有鉴于此，2007年，中国注册会计师协会首次将英语考查引入注册会计师考试，自此拉开了中国注册会计师考试不断向国际化迈进的改革序幕。此后，中国注册会计师考试对专业财经英语考查的范围不断拓展，考查的程度不断加深，考查的要求不断提高——由侧重记忆到灵活运用，由专业到综合！具有一定水平的财经专业英语能力已成为顺利通过注册会计师考试的必要条件之一！

那么，应当如何学习财经英语呢？

首先，要从英语学习的两大基石(词汇和语法)入手，老老实实背单词，踏踏实实学语法。对于应试英语的学习来说，一定的词汇量和必要的语法知识是“读懂”、“会写”的保证，在平时应用不多、学习时间有限的情况下，突击式的词汇和语法学习不可或缺。英语学习没有捷径可言，来不得半点投机取巧。因此，我们建议学员要善于利用上下班路上、中午休息等零星时间来记一些专业词汇，这样不仅能多记一些，也能为中文部分的复习留出更多的时间。

其次，要通过大量的专业财经英语文章进行演练。目前注册会计师考试中英语的考核是通过书写的方式，只知道专业词汇和语法，而不能有效表达观点，是不能应对考试的。通过大量专业财经英语文章的阅读，我们能获得英语学习最宝贵的“语感”；而必要的写作演练，又可以将我们的“所学”(词汇和语法)和“所获”(语感)付诸实践，“模仿”成章。这个过程的学习会比较艰难，但是养成习惯、坚持下去，你一定会发现自己的财经英语已经渐入佳境。

注册会计师英语，专业性强，职业特点鲜明，作为应试项目，学习难度大，往往让考生朋友一筹莫展。甚至放弃英语题目的解答，导致一分之差而前功尽弃！宝剑锋从磨砺出，梅花香自苦寒来。我们别无选择，只能迎难而上！

2016年，中华会计网校在2015年成功的基础上，继续强势推出“梦想成真”系列丛书——《注册会计师英语辅导教材》、《注册会计师英语应试指南》和《注册会计师英语考点精粹掌中宝》，并做了修订和更新。本套丛书打破了专业英语学习中因内容繁多而导致“眉毛、胡子一起抓”、“浅尝辄止”的传统做法，定位明确、风格鲜明、针对性强，是素以潜心研究考试方向和学员学习习惯、帮助学员快乐学习为己任的中华会计网校专家们的经典之作！

其中，《注册会计师英语辅导教材》从会计、审计、财务成本管理、公司战略与风险管理、经济法和税法六个角度对注册会计师英语进行了全方位的讲解，内容经典、表述专业、可读性强，是考生注册会计师英语全面学习、迅速提高的必备之选；《注册会计师英语应试指南》是针对注册会计师英语考试以主观题考查的特点编组而成，对考试可能涉及的知识点进行了总结、概括、提炼和讲解；《注册会计师英语考点精粹掌中宝》对纷繁的考试内容精心提炼，在零星的学习时间就可掌握，并且采用中英文逐句对照的方式，阅

读、背诵起来会更加方便。相信考生在掌握中文专业内容的基础上，利用这三本书，就能很快学会相关专业内容的英文表达，再辅之英文题目的演练，应对考试不再困难！

需要特别说明的是，本套注册会计师英语丛书适用于专业阶段和综合阶段的考生使用。在《注册会计师英语应试指南》中，针对不同阶段考试的不同点辟出两大部分——“专业阶段英语学习与答题指导”和“综合阶段英语学习与答题指导”，从考试特点、学习方法、考题解读、应试写作等方面对不同阶段的考试进行了详细讲解，以期考生繁重的学习理清思路、指明方向。

虽然力求完美，但由于时间有限，本套丛书可能存在着一些不足和遗憾，希望广大学员多提宝贵意见。

Success is not a thing that one can only have in the future, but a thing that accumulated continuously from the moment you decide to do it. (成功不是将来才有的，而是从决定去做的那一刻起，持续累积而成!)亲爱的学员们，加油！

本书编委会

Catalogue

Part 1	Accounting	1
Chapter 1	Financial Assets	3
Chapter 2	Fixed Assets and Intangible Assets	9
Chapter 3	Investment Property	12
Chapter 4	Impairment of Assets	14
Chapter 5	Liabilities	19
Chapter 6	Employee Compensation	20
Chapter 7	Revenue, Costs and Profit	23
Chapter 8	Contingencies	28
Chapter 9	Exchange of Non-monetary Assets and Debt Restructuring	30
Chapter 10	Borrowing Costs	34
Chapter 11	Share-based Payments	37
Chapter 12	Income Taxes	40
Chapter 13	Foreign Currency Translation	44
Chapter 14	Changes in Accounting Policies, Accounting Estimates and Correction of Errors	46
Chapter 15	Post Balance Sheet Event	49
Chapter 16	Long-term Equity Investments and Business Combinations	51
Chapter 17	Consolidated Financial Statements	62
Chapter 18	Earnings Per Share	65
Part 2	Auditing	67
Chapter 1	Audit Sampling	69
Chapter 2	Audit Plan	75
Chapter 3	Audit Documentation	82
Chapter 4	Risk Assessment and Risk Response	85
Chapter 5	Audit of Sales and Collection Cycle	96
Chapter 6	Audit of Procurement and Payment Cycle	104
Chapter 7	Audit of Production and Inventory Cycle	108
Chapter 8	Audit of Cash and Cash Equivalent	114

Chapter 9	Consideration on Fraud, Laws and Regulations	121
Chapter 10	Special Considerations for Auditing Group Financial Statements	126
Chapter 11	Finish of Audit Work	129
Chapter 12	Audit Report	133
Chapter 13	Quality Control of the Accounting Firm's Engagement	139
Chapter 14	Fundamental Principle and Conceptual Framework of Professional Ethics Codes for CPA	143
Chapter 15	Independence Requirement in Audit Engagement	151
Part 3	Taxation Law	171
Chapter 1	Value-added Tax Law	173
Chapter 2	Consumption Tax Law	185
Chapter 3	Business Tax Law	192
Chapter 4	Land Appreciation Tax Law	196
Chapter 5	Corporation Income Tax Law	201
Chapter 6	Individual Income Tax Law	219
Part 4	Financial Management and Cost Management	227
Chapter 1	Financial Statement Analysis	229
Chapter 2	Long-term Planning and Financial Forecasting	239
Chapter 3	Cost of Capital	243
Chapter 4	Corporate Valuation	248
Chapter 5	Capital Budgeting	254
Chapter 6	Capital Structure	258
Chapter 7	Dividend Distribution	261
Chapter 8	Common Stock and Long-term Debt Financing	264
Chapter 9	Mixed Financing and Lease	268
Chapter 10	Product Costing	272
Chapter 11	Standard Costing	277
Chapter 12	Activity-based Costing	280
Chapter 13	Cost-Volume-Profit Analysis	282
Chapter 14	Working Capital Investment	286
Chapter 15	Performance Evaluation	290
Part 5	Corporate Strategy and Risk Management	295
Chapter 1	Strategy Analysis	297
Chapter 2	Strategy Selection	308
Chapter 3	Strategy Implementation	328
Chapter 4	Risk and Risk Management	341
Chapter 5	Internal Control under the Framework of Risk Management	353

Part 6	Economic Law	397
Chapter 1	Company Law	399
Chapter 2	Securities Law	416
Chapter 3	Enterprise Bankruptcy Law	433
Chapter 4	Real Right Law	440
Chapter 5	Contract Law	450
Chapter 6	Law on Negotiable Instruments	464

目 录

第一篇 会 计	1
第一章 金融资产	3
第二章 固定资产和无形资产	9
第三章 投资性房地产	12
第四章 资产减值	14
第五章 负 债	19
第六章 职工薪酬	20
第七章 收入、费用和利润	23
第八章 或有事项	28
第九章 非货币性资产交换和债务重组	30
第十章 借款费用	34
第十一章 股份支付	37
第十二章 所得税	40
第十三章 外币折算	44
第十四章 会计政策、会计估计变更和差错更正	46
第十五章 资产负债表日后事项	49
第十六章 长期股权投资和企业合并	51
第十七章 合并财务报表	62
第十八章 每股收益	65
第二篇 审 计	67
第一章 审计抽样	69
第二章 审计计划	75
第三章 审计工作底稿	82
第四章 风险评估与风险应对	85
第五章 销售与收款循环的审计	96
第六章 采购与付款循环的审计	104

第七章 生产与存货循环的审计	108
第八章 货币资金的审计	114
第九章 对舞弊和法律法规的考虑	121
第十章 对集团财务报表审计的特殊考虑	126
第十一章 完成审计工作	129
第十二章 审计报告	133
第十三章 会计师事务所业务质量控制	139
第十四章 中国注册会计师职业道德守则的基本原则和概念框架	143
第十五章 审计业务对独立性的要求	151
第三篇 税法	171
第一章 增值税法	173
第二章 消费税法	185
第三章 营业税法	192
第四章 土地增值税法	196
第五章 企业所得税法	201
第六章 个人所得税法	219
第四篇 财务成本管理	227
第一章 财务报表分析	229
第二章 长期计划与财务预测	239
第三章 资本成本	243
第四章 企业价值评估	248
第五章 资本预算	254
第六章 资本结构	258
第七章 股利分配	261
第八章 普通股与长期债务筹资	264
第九章 混合筹资与租赁	268
第十章 产品成本计算	272
第十一章 标准成本计算	277
第十二章 作业成本计算	280
第十三章 本量利分析	282
第十四章 营运资本投资	286
第十五章 业绩评价	290

第五篇 公司战略与风险管理	295
第一章 战略分析	297
第二章 战略选择	308
第三章 战略实施	328
第四章 风险与风险管理	341
第五章 风险管理框架下的内部控制	353
第六篇 经济法	397
第一章 公司法律制度	399
第二章 证券法律制度	416
第三章 企业破产法律制度	433
第四章 物权法律制度	440
第五章 合同法律制度	450
第六章 票据法律制度	464

Part 1 Accounting

第一篇 会 计

Chapter 1 Financial Assets

第一章 金融资产

I. Financial Assets Measured at Fair Value and Changes Recorded into Current Period Profit and Loss

i. Introduction

Financial assets measured at fair value and the changes of which are recorded into current profit and loss could be further divided into financial assets held for trading and financial assets that are designated as financial assets measured at fair value and the changes of which are recorded into current period profit and loss.

It should be classified as financial assets held for trading if one of the following conditions is met:

- (1) The purpose of obtaining financial assets is to sell recently.
- (2) It is a part of identifiable financial instrument which is centrally managed and there is objective evidence stating that the enterprise manages the combination through the way of obtaining short term gain in recent period.
- (3) It belongs to the derivative financial instruments.

ii. Accounting treatments

For the financial assets measured at fair values and the changes of which are recorded into profit and loss of the current period, the transaction costs thereof shall be directly recorded into the profit and loss of the current period.

Financial assets measured at fair value and the changes of which are recorded into current period profit or loss should be measured at fair value in subsequent measurement. On the balance sheet date, company should record the change of fair value into current profit and loss.

参考译文

一、以公允价值计量且其变动计入当期损益的金融资产

(一)概述

以公允价值计量且其变动计入当期损益的金融资产，可以进一步分为交易性金融资产和指定为以公允价值计量且其变动计入当期损益的金融资产。

金融资产满足下列条件之一的，应当划分为交易性金融资产：

- (1) 取得该金融资产的目的，主要是为了近期内出售。
- (2) 属于进行集中管理的可辨认金融工具组合的一部分，且有客观证据表明企业近期采用短期获利方式对该组合进行管理。
- (3) 属于衍生金融工具。

(二)会计处理

对于以公允价值计量且其变动计入当期损益的金融资产，相关交易费用应当直接计入当期损益。

以公允价值计量且其变动计入当期损益的金融资产应当采用公允价值进行后续计量。资产负债表日，企业应将其公允价值变动计入当期损益。

II. Held-to-Maturity Investments

i. Introduction

Held-to-maturity investments refer to non-derivative financial assets, the maturity date, the recoverable amount of which is fixed or could be determined and the company has clear intention and ability to hold to maturity.

Under any of the following circumstances, it shows that the company concerned does not have a clear intention to hold the financial asset investment to maturity:

- (1) The term of holding the financial assets is indefinite;
- (2) The financial assets will be sold when any of the following situations changes: the market interest rate, the fluid demand, the substitutive investment opportunity or the investment returns ratio, the source and condition of financing, or foreign exchange risk and etc., with the exception of the sale of the financial assets which is caused by any uncontrollable and independent event which is anticipated not to repeat and is difficult to be reasonably predicted;
- (3) The issuer of the financial assets can settle it with a sum which is obviously lower than the amortized cost;
- (4) Any other circumstance which shows that the enterprise concerned does not have the clear intention to hold the financial assets to maturity.

Under any of the following circumstances, it shows that the enterprise concerned is not able to hold the fixed term financial asset investment to maturity:

- (1) Having no available financial resources to continuously provide funds to the financial asset investment so as to hold the financial asset investment to maturity;
- (2) Being subject to the restriction of any law or administrative regulation so that it is hard for the enterprise concerned to hold the financial asset investment to maturity;
- (3) Any other circumstance showing that the enterprise concerned is not able to hold the fixed term financial asset investment to maturity.

ii. Accounting treatments

The held-to-maturity investments are measured at fair values at their initial recognition and transaction costs shall be included into the initially recognized amount.

Enterprise should apply effective interest method, make subsequent measurement on held-to-maturity investments according to amortized cost.

参考译文

二、持有至到期投资

(一)概述

持有至到期投资,是指到期日固定、回收金额固定或可确定,且企业有明确意图和能力持有至到期的非衍生金融资产。

存在下列情况之一的,表明企业没有明确意图将金融资产投资持有至到期:

- (1) 持有该金融资产的期限不确定;
- (2) 发生市场利率变化、流动性需要变化、替代投资机会及其投资收益率变化、融资来源和条件变化、外汇风险变化等情况时,将出售该金融资产。但是,无法控制、预期不会重复发生且难以合理预计的独立事项引起的金融资产出售除外;
- (3) 该金融资产的发行方可以按照明显低于其摊余成本的金额清偿;
- (4) 其他表明企业没有明确意图将该金融资产持有至到期的情况。

存在下列情况之一的,表明企业没有能力将具有固定期限的金融资产投资持有至到期:

- (1) 没有可利用的财务资源持续地为该金融资产投资提供资金支持,以使该金融资产投资持有至到期;
- (2) 受法律、行政法规的限制,使企业难以将该金融资产投资持有至到期;
- (3) 其他表明企业没有能力将具有固定期限的金融资产投资持有至到期的情况。

(二)会计处理

企业初始确认持有至到期投资,应当按照公允价值计量,交易费用计入初始入账金额。

企业应当采用实际利率法,按摊余成本对持有至到期投资进行后续计量。

III. Financial Assets Available for Sale

i. Definition

Financial assets available for sale refer to non-derivative financial assets which are designated as financial assets available for sale at initial recognition as well as the financial assets other than those described below:

(1) Loans and accounts receivables; (2) Held-to-maturity investments; (3) Financial assets measured at fair values and the changes of which is recorded into the profits and losses of the current period.

ii. Accounting treatments

The financial assets available for sale are measured at their fair values at their initial recognition and transaction costs shall be included into the initially recognized carrying amount.

Financial assets available for sale should be subsequently measured at fair value. On balance sheet date, changes of fair value of financial assets available for sale should be charged into shareholders' equity other comprehensive income.

Exchange differences on available for sale monetary financial assets should be recognized into profit or loss. Interest incurred on available for sale financial asset should be calculated using actual interest rate method, and charged into current profit or loss; cash dividend obtained from investment by way of equity instrument should be charged into current profit or loss when investee company declares to pay dividends.

参考译文

三、可供出售金融资产

(一) 定义

可供出售金融资产,是指初始确认时即被指定为可供出售的非衍生金融资产,以及除下列各类资产以外的金融资产:(1)贷款和应收款项;(2)持有至到期投资;(3)以公允价值计量且其变动计入当期损益的金融资产。

(二) 会计处理

企业初始确认可供出售金融资产,应当按照公允价值计量,交易费用计入初始入账金额。

可供出售金融资产应按公允价值进行后续计量。资产负债表日,可供出售金融资产的公允价值变动应计入所有者权益(其他综合收益)。

可供出售外币货币性金融资产形成的汇兑差额,应当计入当期损益。采用实际利率法计算的可供出售金融资产的利息,应当计入当期损益;可供出售权益工具投资的现金股利,应当在被投资单位宣告发放股利时计入当期损益。

IV. Reclassification of Financial Assets

i. Reclassification of financial assets held for trading

After a financial asset is classified as financial assets which are measured at fair value and the changes of which are recorded into current profit and loss, cannot be reclassified as other types financial assets; other types financial assets cannot be classified as financial assets which are measured at fair value and the changes of which are recorded into profit and loss of current period.

ii. Reclassification of held-to-maturity investment

Where the intention of holding or the ability to hold by an enterprise changes so that an investment is no longer suitable to be classified as a held-to-maturity investment, the investment shall be reclassified as a financial asset available for sale, and a subsequent measurement shall be made at its fair value. The balance between the book value of the investment on the reclassification date and the fair value shall be charged into the shareholders' equity, and when the financial asset available for sale is impaired or transferred out when it is derecognized, it shall be recorded into the profits and losses of the current period.

Where the amount of part of the held-to-maturity investment sold or the reclassified amount is considerably large, and if it does not fall within any of the exceptions, so that the remainder of the said investment is no longer suitable to be classified as held-to-maturity investment, the enterprise shall reclassify the remainder of the

investment as a financial asset available for sale, and shall make subsequent measurement on it according to its fair value. The gap between the book value of the said remnant part of the investment on the reclassification date and the fair value shall be recorded into the shareholders' equity. And when the financial asset available for sale is impaired or transferred out when it is derecognized, it shall be recorded into the profits and losses of the current period.

参考译文

四、金融资产的重分类

(一)交易性金融资产的重分类

某项金融资产划分为以公允价值计量且其变动计入当期损益的金融资产后,不能再重分类为其他类别的金融资产;其他类别的金融资产也不能重分类为以公允价值计量且其变动计入当期损益的金融资产。

(二)持有至到期投资的重分类

企业因持有意图或能力发生改变,使某项投资不再适合划分为持有至到期投资的,应当将其重分类为可供出售金融资产,并以公允价值进行后续计量。重分类日,该投资的账面价值与公允价值之间的差额计入所有者权益,在该可供出售金融资产发生减值或终止确认时转出,计入当期损益。

持有至到期投资部分出售或重分类的金额较大,且不属于例外情况,使该投资的剩余部分不再适合划分为持有至到期投资的,企业应当将该投资的剩余部分重分类为可供出售金融资产,并以公允价值进行后续计量。重分类日,该投资剩余部分的账面价值与其公允价值之间的差额计入所有者权益,在该可供出售金融资产发生减值或终止确认时转出,计入当期损益。

V. Impairment of Financial Assets

An enterprise shall carry out an inspection, on the balance sheet date, on the book value of the financial assets other than those measured at their fair values and the changes of which is recorded into the profits and losses of the current period. Where there is any objective evidence providing that such financial asset has been impaired, provision for impairment shall be made.

Where a financial asset measured on the basis of amortized costs is impaired, the book value of the financial asset shall be written down to the present value of the predicted future cash flow (excluding the loss of future credits not yet occur), and the amount written down shall be recognized as the impairment loss of the asset and shall be recorded into the profits and losses of the current period.

Where any financial asset measured on the basis of amortized costs is recognized as having suffered from any impairment loss, if there is any objective evidence proving that the value of the said financial asset has been restored, and it is objectively related to the events that occur after such loss is recognized (e. g., the credit rating of the debtor has been elevated, etc.), the impairment losses as originally recognized shall be reversed and be recorded into the profits and losses of the current period. However, the reversed book value shall not be more than amortized costs of the financial asset on the date of reversal under the assumption that no provision is made for the impairment.

Where a financial asset available for sale is impaired, even if the financial asset has not been derecognized, the accumulative losses arising from the decrease of the fair value which is directly included in the shareholders' equity shall be transferred out and recorded into the profits and losses of the current period. The accumulative losses that are transferred out shall be the balance obtained from the initially obtained costs of the financial asset sold after deducting the principals as taken back, the amortized amount, the current fair value and the impairment losses as is recorded into the profits and losses of the current period.

As for the financial debt instruments available for sale whose impairment losses have been recognized, if, within the accounting period thereafter, the fair value has risen and is objectively related to the subsequent events that occur after the originally impairment losses are recognized, the originally recognized impairment losses shall be reversed and be recorded into the profits and losses of the current period. The impairment losses incurred to an equity instrument investment available for sale shall not be reversed through profits and losses.