

转型发展系列教材

# 实用会计英语

PRACTICAL ENGLISH FOR ACCOUNTING

主 编◎刘 娟 余有群  
副主编◎杨 霓 袁冬坪 陈思佚



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Practical English for Accounting

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# 转型发展系列教材编委会

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## 总序// FOREWORD

教育部、国家发展改革委、财政部《关于引导部分地方普通本科高校向应用型转变的指导意见》指出：

“当前，我国已经建成了世界上最大规模的高等教育体系，为现代化建设做出了巨大贡献。但随着经济发展进入新常态，人才供给与需求关系深刻变化，面对经济结构深刻调整、产业升级加快步伐、社会文化建设不断推进，特别是创新驱动发展战略的实施，高等教育结构性矛盾更加突出，同质化倾向严重，毕业生就业难和就业质量低的问题仍未有效缓解，生产服务一线紧缺的应用型、复合型、创新型人才培养机制尚未完全建立，人才培养结构和质量尚不适应经济结构调整和产业升级的要求。”

“贯彻党中央、国务院重大决策，主动适应我国经济发展新常态，主动融入产业转型升级和创新驱动发展，坚持试点引领、示范推动，转变发展理念，增强改革动力，强化评价引导，推动转型发展，高校把办学思路真正转到服务地方经济社会发展上来，转到产教融合校企合作上来，转到培养应用型技术技能型人才上来，转到增强学生就业创业能力上来，全面提高学校服务区域经济社会发展和创新驱动发展的能力。”

高校转型的核心是人才培养模式，因为应用型人才和学术型人才是有所不同的。应用型技术技能型人才培养模式，就是要建立以提高实践能力为引领的人才培养流程，建立产教融合、协同育人的人才培养模式，实现专业链与产业链、课程内容与职业标准、教学过程与生产过程对接。

应用型技术技能型人才培养模式的实施，必然要求进行相应的课程改革，我们这套“转型发展系列教材”就是为了适应转型发展的课程改革需要而推出的。

希望教育集团下属的院校,都是以培养应用型技术技能人才为职责使命的,人才培养目标与国家大力推动的转型发展的要求高度契合。在办学过程中,围绕培养应用型技术技能人才,教师们在不同的课程教学中进行了卓有成效的探索与实践。为此,我们将经过教学实践检验的、较成熟的讲义陆续整理出版。一来与兄弟院校共同分享这些教改成果,二来也希望兄弟院校对其中的不足之处进行指正。

让我们共同携起手来,增强转型发展的历史使命感,大力培养应用型技术技能人才,使其成为产业转型升级的“助推器”、促进就业的“稳定器”、人才红利的“催化器”!

汪辉武  
2016年6月

## 前言// PREFACE

当前,新一轮工业革命加速发展,我国进入了加快转变经济发展方式的关键时刻,迫切要求加快培育发展新动力和加快应用技术人才的培养。在这样的背景下,就要求地方本科高校要直接面向地方和行业的发展需求培养人才,更好地提升学习者的技术技能、就业质量、创业能力并奠定其长期职业发展的坚实基础,进而要求高校以体现时代精神和社会发展要求的人才观、质量观和教育观为先导,以在新的高等教育形势下构建满足和适应经济与社会发展需要的新的学科方向、专业结构、课程体系,更新教学内容、教学环节、教学方法和教学手段,全面提高教学水平,培养具有较强社会适应能力和竞争能力的高素质应用型人才。在此背景下,《实用会计英语》应运而生。

会计专业英语是高校经济管理类专业,特别是会计类专业的必修基础课程,也是培养应用型人才不可或缺的课程。专业英语作为基础英语的拓展课程,可以拓展学生的专业词汇,培养学生的现场交际能力、专业文献的阅读能力和翻译能力。本书作为会计学入门教材,针对普通高等职业学校、高等专科学校、应用型本科院校及会计初学者的需要予以编写,从英语语言特点出发,培养学生对会计英语的学习兴趣,并扩展学生的会计英语背景知识,强调会计知识的系统性和连续性,增强学生对会计知识的感性认识及用英语理解会计基础知识的能力。本书可作为高等院校本科、高职、高专会计、审计、财务管理等专业的会计英语课程的教材及参考用书,也可作为各类会计从业人员的参考用书。

本书在编写过程中参考了大量的英文原版书籍,选取了难度适中的材料,既重视专业领域相关知识的传递,又重视英语语言现场交际能力的培养,理论教学与实践教学并重,充分体现了高等职业教育的特色。理论内容以“必需、够用”为度,突出了实用性,能有效提升学生的学习兴趣、培养学生的准职能力,使教学内容与工作环境有效对接,增强了教学内容的有效性与应用性。本书共包含8个教学单元,每个单元

均包含引导图片、情境对话、单词术语注释、拓展阅读以及课后习题。所选内容题材涉及会计总论、建立与调整账户、复式记账、做日记账过账与试算平衡、财务报表、结账、支付税款。本书每个单元适用于教学时长为 4 学时，学期学时为 32 学时的教学安排，教师在使用本教材时可以根据教学要求和安排进行灵活把握。本书为所有对话、课后习题提供了参考答案，也提供了阅读材料的译文，方便学生进行自主学习。

本教材由西南交通大学希望学院刘娟副教授与余有群老师主编，陈朋、陈思佚、冯娟、范莎莎、孙玮、石静、杨霓、袁冬坪、王建等九位老师参与了编写。全书由余有群老师进行统稿。

本书在编写过程中吸收了国内外专家、学者的研究成果和先进理念，参考了大量相关的文献、著作、教材和网络资料，在此谨向所有专家、学者、参考文献的编著者表示衷心的感谢！同时也感谢出版社编辑们的辛勤付出！

由于编者水平有限，书中难免存在不足，恳请广大师生给予指正，将意见反馈给我们，联系邮箱为 [zxiangsmen@163.com](mailto:zxiangsmen@163.com)。

编者

2018 年 6 月



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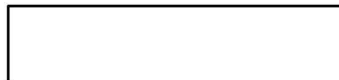
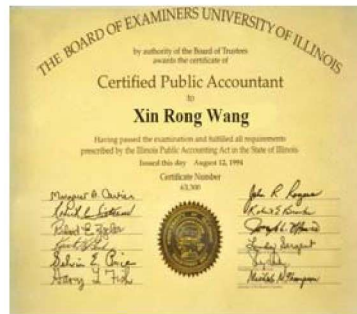
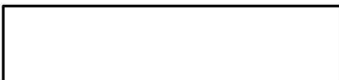


# Unit 1 Accounting

## Lead-in

Match the following pictures with the words in the box.

accounting	accountant
CPA (Certified Public Accountant)	currency



## Section A

### Dialogue 1

*George is going to be an undergraduate this fall, so he is discussing with his friend Maria about what to major in.*

G=George    M=Maria

M: Hey George, we are going to enter university pretty soon. I heard you are quite interested in **accounting**, have you made up your mind to take it as your **major**?

G: Yes, since both of my parents are **accountants**, I hope one day I could also become an excellent professional accountant.

M: Sounds good!

G: How about you, Maria?

M: I'll probably study medicine, but we could also be schoolmates if we are lucky enough to be admitted by the same university.

### New Words

accounting	[ə'kaʊntɪŋ] <i>n.</i>	Accounting is the activity of keeping detailed records of the amounts of money a business or person receives and spends. 会计
major	['meɪdʒə] <i>n.</i>	At a university or college in the United States, a student's major is the main subject that they are studying. 专业
accountant	[ə'kaʊnt(ə)nt] <i>n.</i>	An accountant is a person whose job is to keep financial accounts. 会计师

### Phrases and Expressions

be interested in

对... ..感兴趣

make up one's mind to

下定决心要

sound good

听起来不错

## Dialogue 2

George is now an accounting major at university. And Maria, his friend, also becomes a medical student in the same university. They always gather together to exchange experiences and feelings about their new life.

G=George M=Maria

G: How are you these days, Maria?

M: Not bad. Only got loads of medical materials to read and remember. They almost drive me crazy.

G: What a busy **fulfilling** life!

M: What about you? What do you learn in accounting classes?

G: We've just started. Accounting has been called the "language of business", measures the results of an organization's economic activities and **conveys** this information to a variety of users including **investors**, **creditors**, **management**, and **regulators**. Accounting is a basic and vital element in every modern business. It records the past growth or decline of the business. Careful analysis of these results and trends may suggest the ways in which the business may grow in future.

M: That's also quite complicated, isn't it?

G: Yeah, hope I can do a good job!

### New Words

fulfilling	[fʊl' fɪlɪŋ] <i>adj.</i>	If something fulfils you, or if you fulfil yourself, you feel happy and satisfied with what you are doing or with what you have achieved. 使感到满足
convey	[kən' veɪ] <i>v.</i>	to convey information or feelings means to cause them to be known or understood by someone 传达
investor	[ɪn' vestə] <i>n.</i>	An investor is a person or organization that buys securities or property in order to receive a profit. 投资者
creditor	[' kredɪtə] <i>n.</i>	Your creditors are the people who you owe money to. 债权人
management	[' mænɪdʒm(ə) nt] <i>n.</i>	Management is the control and organizing of a business or other organization. (对企业等组织的) 管理
regulator	[' regjʊlətə] <i>n.</i>	A regulator is a person or organization appointed by a government to regulate an area of activity such as banking or industry. 监管人; 监管机构

## Phrases and Expressions

loads of	大量；许多
drive sb. crazy	把某人逼疯
a variety of	各种各样的... ..

### Exercise 1

*Fill in the blanks with corresponding English of the following words and expressions.*

会计学_____	会计师_____
货币_____	专业_____
注册会计师_____	投资人_____
监管人_____	债权人_____
下定决心要_____	各种各样的_____

### Exercise 2

*Suppose you are an accounting major. Give your response to the following situations.*

1. What is your major?

\_\_\_\_\_

2. What is CPA?

\_\_\_\_\_

3. What is accounting called?

\_\_\_\_\_

4. What is accounting about?

\_\_\_\_\_

5. How can accountancy help a company?

\_\_\_\_\_

## Exercise 3

*Practical activity : Work with your partner to create a dialogue based on the given situation.*

Suppose you are an accounting student at university and your friend wants to get some information about your major. Create a dialogue with your classmates.

### Section B

## Accounting and Its Environment

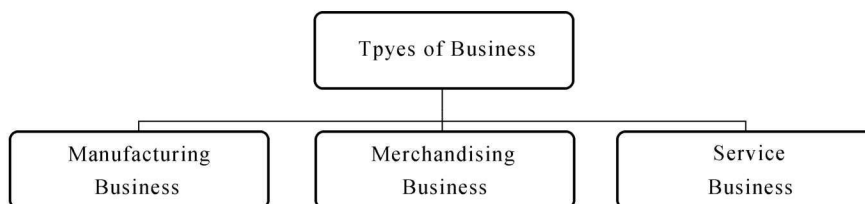
Accounting is a process of recording, classifying, summarizing, and interpreting those business activities that can be expressed in monetary terms. A person who specializes in this field is known as an accountant.

As one of the oldest professions, accounting is as old as the civilization of human. It is essential to various phases of history, accountants participated in the development of nations, trade, finance, money and banking. Accounting is one of the fastest growing professions in the modern business world. Every new store, school, restaurant, or filling station – indeed, any new enterprise of any kind – increases the demand for accountants. Consequently, the demand for competent accountants is generally much greater than the supply. Government officials often have a legal background; similarly, the men or women in management often have a background on accounting. They are usually familiar with the methodology of finance and the fundamentals of fiscal and business administration.

### 1. Nature of Business

#### 1.1 Types of Business Entity

A business can be organized in three different ways: **manufacturing, merchandising** and service business, as shown in Figure 1-1.



**Figure 1-1 Types of Businesses**

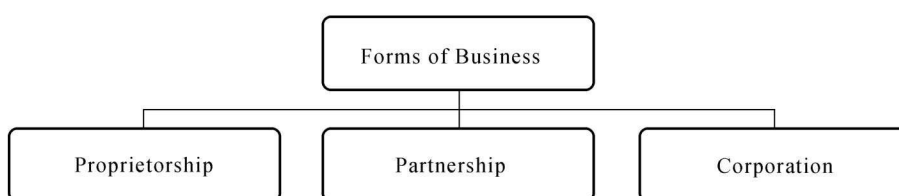
A manufacturing business converts materials into finished products through the use of machinery and labor.

A merchandising business must first purchase merchandises from other businesses (such as manufacturers or **distributors**) and then sell them to customers.

A service business provides services rather than products to customers.

### 1.2 Forms of Business

Three different forms of businesses are **proprietorship** (or sole trader), partnership and corporation, as shown in Figure 1-2.



**Figure 1-2 Forms of Business**

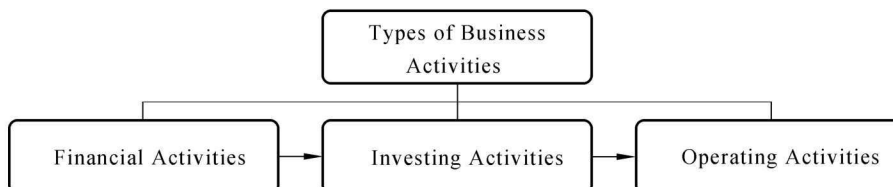
A proprietorship is owned and managed by one person, although there might be any number of employees. A proprietorship is fully and personally **liable** for any losses that the business might make.

A partnership is a business owned jointly by a number of partners. The partners are jointly liable for any losses that the business might make.

A company is owned by **shareholders**. Most companies are limited liability companies. For a limited liability company, the shareholders will not be personally liable for any losses the company incurs. The liability is limited to the nominal value of the shares they own. This limited liability is achieved by treating the company as a completely separate legal entity.

### 1.3 Types of Business Activities

Three different types of business activities are: financing activities, investing activities and operating activities, as shown in Figure 1-3.

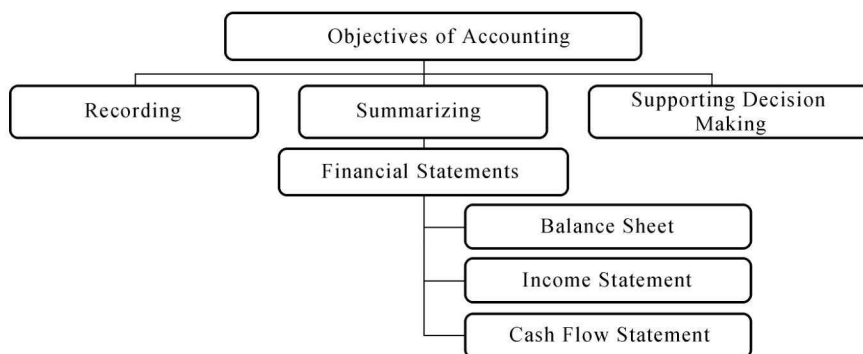


**Figure 1-3 Types of Business Activities**

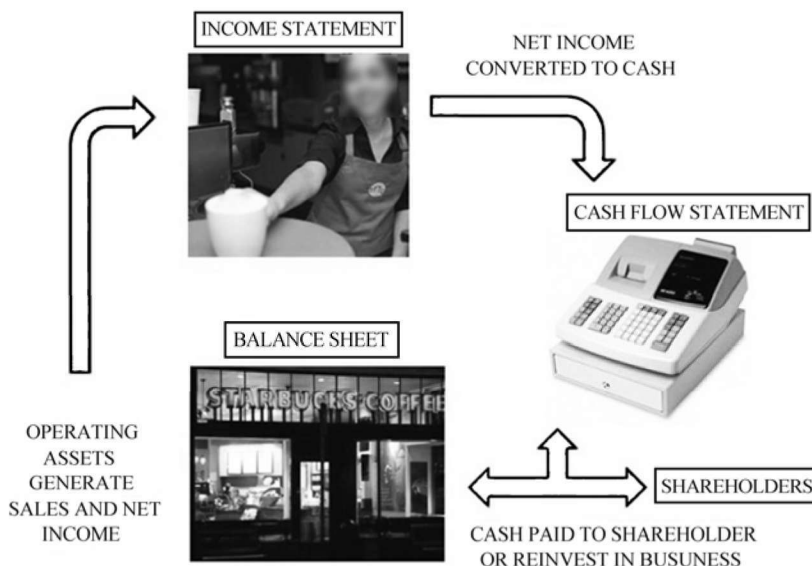
Financing activities involve obtaining **funds** to begin and operate a business. After funds are financed, a business must use investing activities to obtain the necessary resources to start and operate the business. Once resources have been acquired, a business uses the resources to **implement** its operating activities.

## 2. Objectives of Accounting

The objectives of accounting, are shown in Figure 1-4: ① recording the business transactions; ② summarizing the business **transactions** for a period in order to provide information about the company in the forms of financial statements, such as balance sheet, income statement, cash flow statement etc (see Figure 1-5 which briefly shows the information in each of the financial statements); ③ supporting decision making.



**Figure 1-4 Objectives of Accounting**



**Figure 1-5 Summary of Information in the Financial Statement**



### 3. Users of Accounting Information

In general, users of accounting information are divided into two major categories: internal information users and external information users.

As it is illustrated in Figure 1-6, financial accounting is concerned with the production of financial statements for external users. Management (or managerial) accounting provides much more detailed and up-to dated information for the management.

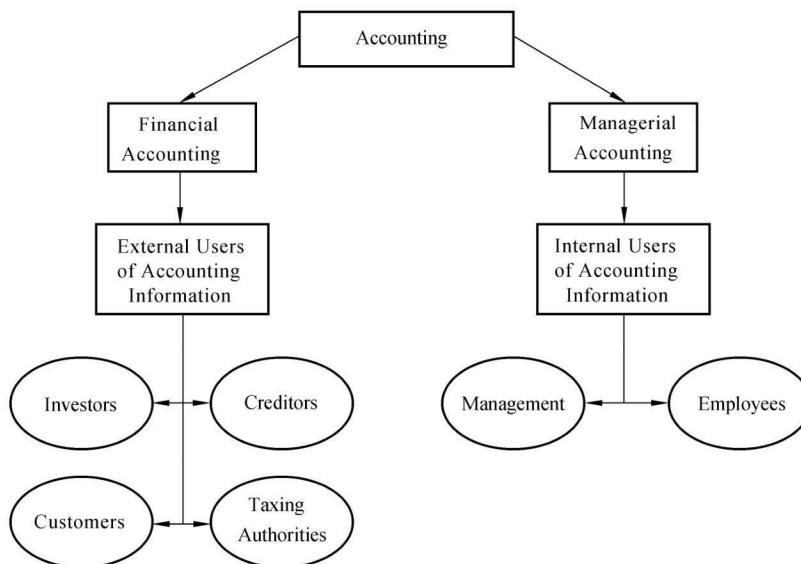


Figure 1-6 Users of Accounting Information

### 4. Types of Accounting (shown in Figure 1-7)

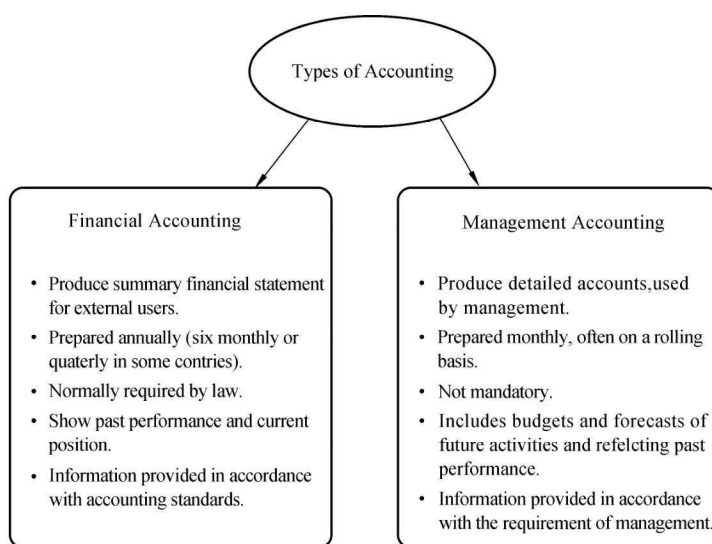


Figure 1-7 Types of Accounting