

全国高等院校经管专业双语教材  
全国高等院校商务英语专业规划教材（本科）

# 基础会计 辅导用书

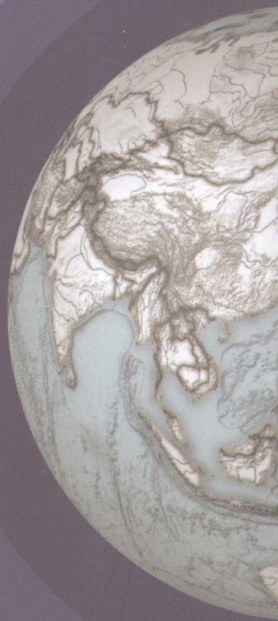
(英文版)

Basic Accounting in English for Chinese Learners Teacher's Book

郭桂杭 黄伟新 编著



对外经济贸易大学出版社  
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# PART ONE

## 第一部分

### *Accounting for Service-type Sole Proprietorship*

服务性独资企业  
的会计实务





## Chapter 1

# The Accounting Equation and Double-entry Bookkeeping

## 第一章 会计等式和复式记账法

### Key to Language Exercises

#### I. Translate the following sentences into Chinese:

1. 基本会计等式为编制财务报表提供理论基础。
2. 收入可以现金、信用卡签购单或应收款项的形式体现。
3. 如果一个企业支付费用,其所有者权益会减少。
4. 记录每一笔交易后,等式仍应保持平衡;等式两边的总额应始终相等。
5. 由于记录每一笔商业交易后等式应保持平衡,复式记账制度亦有助于我们核查在记录商业交易时是否有计算错误。
6. 丁字式账户的左侧为借方,右侧为贷方。
7. 通常,当丁字式账户左侧(借方)所记交易的总额大于右侧(贷方)所记交易总额时,该账户就有借方余额。

#### II. Translate the following sentences into English:

1. Assets, liabilities, and owner's equity are the three basic elements of accounting.
2. The fundamental accounting equation shows the financial status and the results of operations of a business.
3. All accounting information of a business should be recorded in its accounting records.

4. To debit a ledger account is to record an amount on the left side of the account, and to credit a ledger account is to record an amount on the right side of the account.
5. The accounts receivable account is used to record the amounts owed by charge customers.
6. Before we prepare financial statements, we usually prepare a trial balance to prove that the debit balances of T accounts equal the credit balances of other T accounts.

## Key to Accounting Exercises

**I. Answer the following questions:**

(Refer to the text)

## II. Problems:

1. Assets 293 300 yuan = Liabilities 2 150 yuan + Owner's Equity 291 150 yuan  
(Assets = 1 000 + 2 300 + 165 000 + 125 000 = 293 300 yuan)  
Liabilities = 900 + 1 250 = 2 150 yuan  
Owner' Equity = Assets - Liabilities = 293 300 - 2 150 = 291 150 yuan)
2. a. Owner invested cash in the business.  
b. Purchased equipment on credit.  
c. Bought equipment, 300 000 yuan, paying 200 000 yuan down, with the balance due in 30 days.  
d. Paid electricity bill.
3. a - c

Assets		Liabilities		Owner's Equity		Revenue		Expenses	
+	-	-	+	-	+	-	+	+	-
Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
<b>Cash</b>		<b>Accounts Payable</b>		<b>Yang, Capital</b>		<b>Income from Services</b>		<b>Wages Expense</b>	
+	-	-	+	-	+	-	+	+	-
a) 76 500	b) 950	-	+	-	+	-	+	k) 1 800	-
f) <u>16 400</u>	c) 1 500	i) 1 000	e) 1 450	a) 76 500		-	+	<b>Rent Expense</b>	
92 900	d) 35 000		bal. 450	<b>Yang, Drawing</b>		f) 16 400		+	-
	g) 1 380			+	-			c) 1 500	
	h) 980			l) 500				<b>Utilities Expense</b>	
	i) 1 000							+	-
	j) 250							<b>h) 980</b>	
	k) 1 800								
	l) <u>500</u>								
Bal. 49 540	43 360								

<b>Supplies</b>		<b>Miscellaneous Expense</b>	
+	-	+	-
e) 1 450		j) 250	

<b>Prepaid Insurance</b>	
+	-
g) 1 380	

<b>Equipment</b>	
+	-
d) 35 000	

<b>Furniture</b>	
+	-
b) 950	

d.

**Best-service Laundry****Trial Balance**

September 30, 200 ×

ACCOUNT NAME	DEBIT	CREDIT
Cash	49 540	
Supplies	1 450	
Prepaid Insurance	1 380	
Equipment	35 000	
Furniture	950	
Accounts Payable		450
Yang, Capital		76 500
Yang, Drawing	500	
Income from Services		16 400
Wages Expense	1 800	
Rent Expense	1 500	
Utilities Expense	980	
Miscellaneous Expense	250	
	<u>93 350</u>	<u>93 350</u>



## Chapter 2

# Accounting Cycle (I) : Journalizing, Posting and Preparing Trial Balance

## 第二章 会计循环(I): 日记账, 过账及编制试算表

### Key to Language Exercises

#### I. Translate the following sentences into Chinese:

1. 尽管可选择任何 12 个连续月, 每年我们都必须保持一致, 使用同样的会计期间。
2. 通常我们都将所有的商业交易先记录在日记簿上。
3. 广利服务公司为其所提供的搬家服务向一个顾客开出 300 元的账单。
4. 入日记簿分录时, 记住先入分录的借方, 再入分录的贷方。
5. 有恰当的对照, 我们就能迅速地根据日记账在分类账中查找一笔交易或根据分类账在日记账中查找一笔交易。
6. 张明在同一家商店又购买了 2 500 元设备, 先付 1 000 元的订金, 余款 30 天后支付。
7. 在企业会计处理过程中, 所有商业交易都已入日记账并过账之后, 才编制试算表。

#### II. Translate the following sentences into English:

1. The accounting cycle is the steps in the accounting process that are completed during an accounting period.
2. A journal is also called a book of original entry; it is a chronological record of the accounting transactions of a business.



3. In the general ledger of a business, the accounts are arranged according to the chart of accounts.
4. Posting is the process of transferring each journal entries from the journal to the ledger accounts.
5. According to the general accounting practice, each journal entry should be posted separately; the debit part of the journal entry should be posted first and then the credit part of the entry.

### Key to Accounting Exercises

#### I. Answer the following questions:

(Refer to the text)

#### II. Problems:

1.

#### GENERAL JOURNAL

PAGE \_\_\_\_\_

DATE	DESCRIPTION	POST REF.	DEBIT	CREDIT
Jan. 5	Telephone Expense		1 0 5 00	
	Cash			1 0 5 00
	Paid telephone bill.			
8	Equipment	2	5 0 0 00	
	Cash			1 0 0 0 00
	Accounts Payable			1 5 0 0 00
	Bought equipment on account from Haima Equipment Co.			
17	Cash		3 0 0 00	
	Accounts Receivable			3 0 0 00
	Collected cash from Li San to apply on account.			

continued

DATE	DESCRIPTION	POST REF.	DEBIT				CREDIT			
28	Rent Expense			9	0	0	00			
	Cash							9	0	0 00
	Paid office rent for the month.									

2.

## Suiyue Development Company

## Trial Balance

July 31, 200 ×

ACCOUNT NAME	DEBIT	CREDIT
Cash	21 000	
Accounts Receivable	8 750	
Office Equipment	63 000	
Automobile	120 000	
Accounts Payable		4 250
Shen, Capital		111 750
Shen, Drawing	1 500	
Fees Earned		106 000
Rent Expense	3 000	
Utilities Expense	130	
Telephone Expense	120	
Wages Expense	4 500	
	<u>222 000</u>	<u>222 000</u>

3.

a.

PAGE 1

[illegible]

continued

DATE		DESCRIPTION	POST REF.	DEBIT				CREDIT			
	10	Laboratory Expense	512		1	2	0	00			
		Cash	111						1	2	00
		Paid bill for laboratory analyses.									
	12	Prepaid Insurance	114	1	8	0	0	00			
		Cash	111						1	8	00
		Paid for one-year property insurance policy.									
	13	Cash	111	7	5	0	0	00			
		Professional Fees	411						7	5	00
		Received cash revenue.									
	16	Accounts Receivable	112	1	6	0	0	00			
		Professional Fees	411						1	6	00
		Provided services for an elementary school with service charges to be collected in 30 days.									
	19	Cash	111		7	5	0	00			
		Accounts Receivable	112						7	5	00
		Received part of cash from the elementary school.									
	20	Cash	111	6	7	5	0	00			
		Professional Fees	411						6	7	00



