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)

基础会计量辅导用书

Basic Accounting in English for Chinese Learners Teacher's Book





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

(英文版)

辅导用书

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

图书在版编目 (CIP) 数据

基础会计(英文版)辅导用书:英文/郭桂杭,黄伟新编著.一北京:对外经济贸易大学出版社,2008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ISBN 978-7-81134-067-9

I. 基··· II. ①郭···②黄··· III. 会计学 - 双语教学 - 高等学校 - 教学参考资料 - 英文 IV. F230

中国版本图书馆 CIP 数据核字(2008) 第 032886 号

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基础会计 (英文版) 辅导用书 Basic Accounting in English for Chinese Learners Teacher's Book

> 郭桂杭 黄伟新 编著 责任编辑:胡小平

对 外 经 济 贸 易 大 学 出 版 社 北京市朝阳区惠新东街 10 号 邮政编码: 100029 邮购电话: 010 - 64492338 发行部电话: 010 - 64492342 网址: http://www.uibep.com E-mail; uibep@ 126.com

北京市山华苑印刷有限责任公司印装 新华书店北京发行所发行 成品尺寸: 185mm×230mm 8.75 印张 176 千字 2008 年 4 月北京第 1 版 2008 年 4 月第 1 次印刷

> ISBN 978-7-81134-067-9 印数: 0 001 - 5 000 册 定价: 13.00 元

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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

4 基础会计(英文版)辅导用书

The Accounting Equation and Double-entry Bookkeeping

第一章 会计等式和复式记账法

Owner' Equity = Assets - Liabilities = 293 300 - 2 150 = 291 150 yuan

Key to Language Exercises



e. Bought confirment, 300 000 yuan, paying 200 000 yuan down, with the balance

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。
- 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 基础会计(英文版)辅导用书

- 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:

- 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

Asse	ts =	Liabili	ities +	Owner's	Equity +	Rever	nue –	Expen	ses
+ Debit	Credit	_ Debit	+ Credit	– Debit	+ Credit	– Debit	+ Credit	+ Debit	Credit
Cas	sh		ounts	Yang,	, Capital	Income	e from	Wages	Expense
+ a) 76 500 f) 16 400	- b) 950 c) 1 500	i) 1 000	+ e) 1 450	Yang, I	+ a) 76 500 Drawing	Service	+ f)16 400	+ k) 1 800 Rent Ex	pense
92 900	d) 35 000 g) 1 380 h) 980		bal. 450	1) 500	ices into	A. g seniej	a niwolio	+ c) 1 500	deller Maner F
counting.	i) 1 000 j) 250			are the t	er's equit			Utilities Expense	
the result	k) 1 800	cial stat		r shows 1			ental a	+ h) 980	2. 145
Bal.49 540	1) <u>500</u> 43 360		rector of	Firmula pan		ness.		11) 980	HODG.

H

Miscellaneous Expense

j) 250

Accounting Cycle's

e) 1 450			
Prepaid Insu	rance	gent) x	
+	上音系列		

Furniture + -

Equipment

b) 950

d) 35 000

d.

Best-service Laundry Trial Balance

过哌及编制试

September 30, 200 x new grisvollol and statement. If

ACCOUNT NAME	DEBIT	CREDIT
Cash	49 540	2. 通常我们都将所有的
Supplies 如何不 ONE 电音系刷个三向条则 策樂	1 450	3. 广利服务公司发其的
Propoid Incurance	1 380	
Equipment 在我的某个人再一点前的录气	35 000	4. 人日记簿分录时,记
Furniture。第一类查中级类似在现代目记录的	950	5. 有恰当的对照。我们
Accounts Payable		6-541日记帐中查找一个
2 500 元设备, 先付1 000 元田元 data (T英MI	76 500
Yang, Drawing	500	7. 在企业会计处理计算
Income from Services		10 400
Wages Expense	1 800	. Translate the following
Rent Expense Ill 2 90010 annianooon on ni 2001	1 500	1. The accounting cycl
Utilities Expense	980	an accounting period
Miscellaneous Expense	250	2: A journal is also ca
business.	93 350	oliosenta gallado 93 350

Chapter 2

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

Elegation 1. The Accounting Equation and Double-entry Bookkeeping

第二章 会计循环(I):人日记账, 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. 人日记簿分录时,记住先人分录的借方,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2500元设备,先付1000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	*	* *			
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I. Answer the following questions: 100 manual and anythe

(Refer to the text)

II. Problems:

CREDIT

GENERAL JOURNAL

July 31, 200 \times

PAGE _____

		G	ENERAL J	OUM	AL					OL.			
DAT	ATE DESCRIPTION		POST REF.		D	EBI	Т	9	ceivab ment		RED	IT	Acc
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	17	Cash							THE RES	1	0	5.	00
- 00	1 4	Paid telephone bill.		F .					31015	3323	-		
Qe.	N.I.									SJIC	50	H	mo.
	8	Equipment	1.50	2	5	0	0	00	. gn	1V71	Din	S.O	Site.
00	10 al	Cash			1				1	0	0	0	00
		Accounts Payable	3 00			1.30			1	5	0	0	00
	I i	Bought equipment on account from Haima Equipment Co.	il si						nse	igk El	il.	eilie	Diil GT
			12 K						5.0	eroe.	, u	257	eW.
	17	Cash	ia ccc		3	0	0	00					
		Accounts Receivable			wij.					3	0	0	00
		Collected cash from Li San to apply on account.											
	1												

con	44	-	nd

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M. H									ukto è	dr 3	0 1	ing	

2.

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Accounts Receivab	le	TIE	ad.		7808 750	DESCRIPTION	
Office Equipment	1				63 000		
Automobile	00				120 000	Telephone Expense	
Accounts Payable						Cush	
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						1	11 750
Shen, Drawing		0 0	5	2	1 500	Equipment	
Fees Earned							06 000
Rent Expense					3 000	Accounts Payable	
Utilities Expense						Bought equipment on act	
Telephone Expense					7		
Wages Expense					120		
wages Expense			3		4 500	deet	
3 0 0 00					<u>222 000</u>		22 000
					Of the	Collected cash from Li S	
						apply on account:	

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a.

GENERAL JOURNAL

PAGE 1

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	14	Owner invested cash in the	1145					SULTROP	nl bisq	Pre	2.		
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	100			rty	dia		11891	(-9H()-	tor for	Pa			
	2	Equipment	122	34	5	0	0	00	SOMETE	em)			
	7	Accounts Payable	211						34	5	0	0	00
90	10	Bought laboratory equipment on credit from Guangzhou Medical	(1)					en Jage	u estor				
		Equipment Imp. & Exp. Corp.					uns	ren idaa	s (sevis	y SI			
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			-1						rland					
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		Accounts Receivable	112						phies	7	5	0	00	
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