

300 English Sentences for  
Electrical Finance and  
Accounting

电力财会英语

● 陈月明 主编

300句



中国电力出版社  
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## 内 容 提 要

为满足我国加入 WTO 后电力系统财务工作的需要, 本书根据电力系统财务工作的特点和需求, 收集了电力系统普遍适用的英语财会专业术语和日常商务对话。书中的内容涉及会计法律体系、会计报表、预算管理、会计政策、财务信息系统、会计人员管理、财务机构、税法、融资常识、投资和资产管理以及电价等。为了增强其实用性, 本书还附录了词汇解释、商务情景对话、公司业务清算和财务报表等内容。

本书主要适用于电力系统的财务管理人员, 对其他财务工作人员也具有一定的参考价值。

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## 前 言

2002年初,电力体制改革已进入关键时期,原国家电力公司财务部和人力资源部从培养优秀电力财会人才出发,举办了国家电力公司系统首期财务骨干人员英语培训班,本期培训班经过严格的考试,从近百名报考考生中择优选拔了37名学员。

培训班学员十分珍惜这次来之不易的学习机会。他们在3个月的强化培训中表现出了勤奋上进、团结互助和勇于创新的精神,得到了各级领导和老师们的好评。国家电力公司的有关领导非常关心培训班学员的学习和生活,多次与学员们座谈,并寄予了殷切希望。本书是学员们在培训学习期间集体编撰的。它充分展示了学员们的培训学习成果,也为电力系统财务人员进行专业英语交流做了有益的尝试。

由于编者水平所限,书中难免会出现疏漏或缺陷,敬请广大读者批评、指正。

编 者

2004年4月

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# Chapter I

## The Term and the Sentence of Electrical Finance and Accounting

### 第一篇 电力财会专业术语和语句

#### Unit 1 The Accounting Law System

#### 第 1 单元 会计法律体系

1. The accounting law system of our country mainly consists of three parts, which is *the Accountancy Law of the People's Republic of China*, the enterprise accounting system issued by the Finance Department and other regulations concerned.

我国的会计法律体系主要由三部分组成：《中华人民共和国会计法》，财政部颁布的企业会计制度，以及其他相关的财务规定、规范。

2. The current *Accountancy Law of the People's Republic of China* was issued on October 31, 1999.

现行的《中华人民共和国会计法》是 1999 年 10 月 31 日颁布的。

3. *The Accountancy Law is the rule which should be*



generally complied with in accounting practice.

《会计法》是会计人员的行为准则。

4. *The Accountancy Law of the People's Republic of China* is made up of seven chapters: General Provisions, Accounting Computation, Special Provisions on Accounting Computation of Companies or Enterprises, Accounting Supervision, Accounting Organs and Accounting Personnel, Legal Liabilities and Supplemental Provisions.

《中华人民共和国会计法》由7章构成：总则；会计核算；公司企业会计核算的特别规定；会计监督；会计机构和人员；法律责任和附则。

5. *The Accountancy Law* is enacted for the purpose of standardizing accounting behavior, ensuring that accounting data is authentic and complete, strengthening economic and financial management, improving economic results and safeguarding the order of socialist market economy.

《会计法》的目的是规范会计行为，保证资料的真实和完整，加强经济管理和财务管理，提高经济效益，维护社会主义市场经济秩序。

6. State organs, associations, companies, enterprises, institutions and other organizations must abide by *the Accountancy Law* in handling accounting affairs.

国家机关、社会团体、公司、企业、事业单位和其他组织在办理会计事务中必须遵守《会计法》。

**7.** The person responsible for a unit shall ensure the authenticity and completeness of the accounting work and accounting data.

单位负责人对本单位的会计工作和会计资料的真实性和完整性负责。

**8.** No unit or individual may incite by any means, instigate or forcibly order accounting offices or accounting personnel to forge or alter accounting vouchers, accounting books and other accounting data or provide false financial and accounting reports.

任何单位或者个人不得以任何方式授意、指使、强令会计机构、会计人员伪造、变更会计凭证、会计账簿和其他会计资料，或提供虚假财务会计报告。

**9.** No unit or individual shall resort to prosecution and retaliation against the accounting personnel who perform their duties in accordance with the law and oppose any violation of this law.

任何单位或者个人不得对依法履行职责以及抵制违反本法法律行为的会计人员实行打击报复。

**10.** The financial departments of the State Council takes charge of the accounting work throughout the country. The financial departments of local governments at or above the county level administer the accounting work of their respective administrative areas.

国务院财政部门主管全国的会计工作，县级以上地方各级人民政府财政部门管理本行政区域内的会计工作。

**11. The state shall practice a uniform accounting system, which shall be formulated and promulgated by the financial department of the State Council in accordance with *the Accountancy Law*.**

国家实行统一的会计制度，由国务院财政部门根据《会计法》制定并公布。

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## Unit 2 The Main Financial Statements

### 第2单元 财务报表体系

12. The main financial statements include a balance sheet, a profit and loss statement and a cash-flow statement. They should be drawn up at the end of each month, quarter or year in accordance with various accounting periods.

财务报表主要包括资产负债表、损益表、现金流量表, 根据不同的会计期间在每月、季、年末编制。

13. The balance sheet is an accounting statement that reflects assets, liabilities and owner's equity of an enterprise at a specific date. Its mainly functions are to explain, evaluate and predict short-term and long-term solvency, capital structure and the operating performance.

资产负债表是一种反映企业某一特定时点的资产、负债和所有者权益的会计报表。其主要功能是解释、评价、预测企业的短期和长期偿债能力、资本结构和经营业绩。

14. The profit and loss statement is an accounting statement that reflects the operating results of a business within a certain accounting period. Its mainly functions are to explain, evaluate and predict the operating results and

profitability, to help the management make operating decisions and evaluate the operating performance.

损益表是一种反映企业一定会计期间的经营成果的会计报表。其作用在于解释、评价、预测企业的经营成果和盈利能力，辅助经营决策，并评价经营业绩。

**15. Cash flow statements are to show the inflows and outflows of cash and cash-equivalents during a certain accounting period arising from operating, investing and financing activities of an enterprise. The main problems meant to solve include the amounts and sources of cash inflows of the enterprise during the period, the amounts and uses of cash outflows, the changes in balances of cash and cash-equivalents during the period, and determining whether the result is net increase or net decrease.**

现金流量表反映企业在一定会计期间内由于经营、筹资、投资活动所引起的现金及现金等价物的流入、流出。它还反映企业一定会计期间内现金流入、现金流出的用途和金额，现金及现金等价物在该会计期间的借贷变化，并界定其结果是净增加或净减少。

## Unit 3 The Budget Management

### 第3单元 预算管理

**16.** In general sense, budget can perform four functions: (1) Coordination (2) Communication (3) Motivation (4) Control.

一般意义上讲, 预算有4种职能: (1) 协调; (2) 交流; (3) 激励; (4) 控制。

**17.** The accountant can compare the actual operating results with the planned performance established in the budget, analyze the difference between them, and report it and corresponding analytical conclusions to the related management level.

会计人员可以将实际的经营结果与预算中计划的经营业绩相比较, 分析两者之间的差异, 并将差异和相应的分析结论以报告的形式交给相关的管理层。

**18.** Overall budget covers the whole process of planning and controlling, which includes both long-range and short-range plans and the various functional budgets and the divisional budgets inside the organization.

全面预算涵盖了预算计划和控制的整个过程, 它既包括组织的长期计划和短期计划, 又包括组织内各种分职能和分部门的预算。

**19.** The strengthened budget management is an important part of the financial management.

加强预算管理是财务管理的一个重要组成部分。

## Unit 4 The Main Accounting Policy I

### 第4单元 主要会计政策（一）

**20.** Accounting is a service activity designed to accumulate, measure and communicate economic data about organizations.

会计是汇集、计量和传递组织机构经济信息的服务活动。

**21.** Managerial accounting deals primarily with the internal accounting functions of cost finding, planning, control and performance evaluation.

管理会计主要执行成本核算、计划、控制和业绩评价等内部会计职能。

**22.** Financial accounting is concerned with reporting to external users an organization's financial situation and its changes, and results of the organization's operations.

财务会计主要向外部使用者报告组织机构的财务状况、财务状况的变动和组织机构的经营结果。

**23.** The boundaries of accounting are established by basic concepts and assumptions. These concepts and assumptions include the entity concept, arm's-length and independent transactions postulate, the concept of money measurement, the going-concern postulate.



会计的范畴是由会计的基本概念和假设所决定的。这些概念和假设包括营业实体概念、公平和独立交易假设、货币计量概念和持续经营假设。

**24. The fundamental accounting equation: Assets = Liabilities + Owner's Equity**

基本会计等式：资产 = 负债 + 所有者权益

**25. The primary financial statements are drawn up to meet the needs of variety of users of financial information: managers, creditors, stockholders, potential investors, financial analysts, and others.**

基本财务报表是为了满足各类财务信息使用者，经理、债权人、股东、潜在投资者、财务分析师等的需求而编制的。

**26. The balance sheet shows an entity's financial situation at a particular date, and it discloses the relations between the firm's assets, liabilities and owner's equity.**

资产负债表说明企业实体在某一特定时点的财务状况。它揭示了企业中资产、负债和所有者权益之间的关系。

**27. The income statement itemizes revenues, expenses and net gains or losses, and show the resulting net income (or net loss) and the amount of net earnings per share.**

收益表中项目包括收入、费用、净利得或盈亏，从而得出净收益（或净亏损）以及每股净收益。

**28. The funds statement reports the major sources**