

财经英语系列丛书

CAIJINGYINGYUXILIECONGSHU

审计英语

李爽 白蔚秋 主编

*Auditing
English*



中国财政经济出版社

审计英语

AUDIT ENGLISH

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图书在版编目(CIP)数据

审计英语/李爽,白蔚秋主编. —北京:中国财政经济出版社,2003.4

(财经英语系列丛书)

ISBN 7-5005-6428-7

I. 审… II. ①李… ②白… III. 审计-英语
IV. H31

中国版本图书馆 CIP 数据核字(2003)第 014162 号

中国财政经济出版社出版

URL: <http://www.cfeph.com.cn>

E-mail: cfeph @ drc.gov.cn

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社址:北京海淀区阜成路甲 28 号 邮政编码:100036

发行处电话:88190406 财经书店电话:64033436

北京财经印刷厂印刷 各地新华书店经销

880×1230 毫米 32 开 16.625 印张 420 000 字

2003 年 5 月第 1 版 2003 年 5 月北京第 1 次印刷

印数:1—5 000 定价:29.00 元

ISBN 7-5005-6428-7/H·0109

(图书出现印装问题,本社负责调换)

前言

为使教育面向现代化、面向世界、面向未来，适应经济全球化和科技革命的挑战，教育部于2001年9月3日印发的《关于加强高等学校本科教学工作，提高教学质量的若干意见》中，对本科教育要创造条件使用英语等外语进行公共课和专业课教学提出了具体要求。随着经济全球化进程的日益加快，我国的会计实务界在增加国际合作机会的同时，也不得不面对日益激烈的国际竞争。为使会计专业人才更好地参与国际合作与国际竞争，我们在认真总结多年教学经验的基础上，参考美国大学最新版本的审计学教材，追踪审计发展的前沿和热点问题，编写了本教材。本书语言简练，内容详实，系统性和专业性较强，可作为大专院校的审计英语教材或审计学双语教材，也可以作为相关专业人员的自学参考。

本书中英文对照，并对审计专业词汇及术语进行了注释，便于读者在学习领会西方国家现代审计理论与方法的同时，熟悉并掌握与审计业务相关的专业词汇和术语，为今后阅读专业书籍和从事实务工作提供便利。

全书共十九章,第一章由白蔚秋编写,第二章至第五章由齐硕编写,第六章至第九章由张岚编写,第十章至第十二章由孙娜编写,第十三章至第十五章由邓蕾编写,第十六章至第十九章由孟沁编写。

李爽教授设计了全书的结构体系,并对章、节、目提出了编写要求,最后,由白蔚秋协助李爽教授完成了全书的总纂定稿。

由于水平有限,书中错误疏漏之处,恳请广大读者批评指正。

编 者

2003 年 2 月

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责任编辑 / 蔡丽兰 装帧设计 / 郁佳

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English*



11/14/23

Auditing English

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English*

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CHAPTER 1**AN INTRODUCTION
TO AUDITING**

Dependable information is essential to the very existence of our society. The investor making a decision to buy or sell securities, the banker deciding whether to approve a loan, the government in obtaining revenue based on income tax returns, all are relying upon information provided by others. In many of these situations, the goals of the providers of information run directly counter to those of the users of the information. Implicit in this line of reasoning is recognition of the social need for independent public accountants—individuals of professional competence and integrity who can tell us whether the information that we use constitutes a fair picture of what is really going on.

1 – 1**The demand for auditing**

Reliable accounting and financial reporting aid society in allocating resources in an efficient manner. A primary goal is to allocate limited capital