

Practical Accounting English

实用会计英语

陈汉东 乐泓 田晓山 编著



实用外语学习丛书

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前 言

随着社会主义市场经济的发展以及进一步对外开放，我国企业与国际市场的接触愈加频繁，会计信息作为反映企业财务状况的通用语言，也面临着新的挑战。尤其是外资企业的急剧增加，加上 1993 年 7 月 1 日《企业会计准则》的实施，加速了我国会计与国际会计惯例并轨的过程，会计的语言表述不可避免地成为当务之急的问题。因此，对会计人员的英语水平要求也越来越高。为了适应广大会计人员的需要，我们编写了这本实用性很强的会计专业英语书。

本书分为两大部分。第 1 课到第 8 课为第一部分，课文由对话组成，主要目的在于介绍财务和会计的一些基本英语表述方法，熟悉一些专业词汇。这部分的重点在于语法，我们试图在这几课中帮助读者复习一遍常见的语法现象，每一课后面都附有语法练习，读者可以由此检验一下学习的效果。如果读者有相当的英语水平，可以直接进入到第二部分的学习。

第 9 课到最后一课是本书的第二部分，也是本书的中心，即专业会计英语。所选文章均来自原版会计书籍。请读者注意的是，我们并不试图以此书来代替会计专业书，但是，我们仍然尽可能地扩大所选文章的代表性，尽可能地使读者通过此书，既学习了英语，又提高了会计业务水平。该部分的范围涉及到财务和管理会计的许多方面，较全面地反映了惯用的会计语法和词汇。

另外，每课的阅读材料也是该课的一个非常重要的组成部分，请读者不要忽略。在每课的练习中，都附有课文的阅读理解练习。

为了使本书更有实用性，我们附录了中外合资企业财务报表和会计凭证等，对于英语学习者来说，这个附录最优越的地方在于它是中英对照的形式出现的。

关于本书，还有几点须作一下说明：

首先，书中有些专业术语的对译在目前有多种，我们尽可能地在 New words 和 Notes 当中予以全面反映，但是在课文译文中乃是采用使用最广或《企业财务通则》及《企业会计准则》中的相应术语。

其次，本书可以作为大专院校的会计英语教科书，也可供有一定英语基础的会计人员自学。其起点是建立在假设学习专业英语的人员都有一定英语基础之上的，如果不然，作者建议先补习一下基础英语。

第三，本书是建立在前人的研究基础之上的。在编写过程中，参阅和引用了部分书籍和讲义，在此不一一列举，谨此表示谢忱。

最后，本书的 1~8 课主要由田晓山编写，9~25 课由陈汉东和乐泓共同编写，附录由陈汉东整理，全书由陈汉东审定。在本书的编写过程中，中外合资湖南威胜电子实业有限公司董事长邹建华先生给予了热情帮助，在此表示感谢。

由于编者水平有限，不足之处在所难免，希读者鉴谅。

陈汉东

1994 年 1 月于长沙青园路

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Lesson One

Dialogue

Mr. Johnason Shiffer, an accounting professor, is talking about the importance of modern accounting with one of his students.

Student: Professor Shiffer, would you please first explain how accounting is a basic and vital element in modern business?

Prof.S: O.K. As you know, 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 the future. Expansion or reorganization should not be planned without the proper analysis of the accounting information; and new products and the campaigns to advertise and sell them should not be launched without the help of accounting expertise.

Student: It is believed that accounting is one of the fastest growing fields in modern business world. Would you please say something about it?

Prof.S: Yes, it is true that accounting is one of the fast growing fields in the business world. Every new store, restaurant, oil filling station—indeed, any new enterprise of any kind—increases the demand for accountants. Consequently, the demands for competent accountants is generally much greater than the supply. Government officials often have a legal background, similarly, the men and women in management often have a background in accounting. They are usually familiar with the methodology of finance and the fundamentals of fiscal and business administration.

New Words

- accounting [ə'kauntɪŋ] *n.* 会计学, 会计
vital ['vaɪtəl] *a.* 必不可缺的, 至关重要的
element ['eləmənt] *n.* 要素, 因素
business ['biznis] *n.* 经营; 业务; 工商企业
decline [di'klaɪn] *v., n.* 下降, 减少
expansion [ɪks'pænzən] *n.* 扩充
reorganization [ri:ɔ:gənai'zeɪʃən] *n.* 改组, 重组
proper [prəpə] *a.* 恰当的
campaign [kæm'peɪn] *n.* 大规模的举办, 运动
advertise ['ædvətaɪz] *v.* 广告宣传
launch [lɔ:ntʃ] *v.* 开始从事; 发射
expertise [ˌekspə'ti:z] *n.* 专长
enterprise [ˌentəpraɪz] *n.* 企业

demand [di'maɪnd] *n.* 需求
 consequently [kɒnsɪkwɛntli] *ad.* 因此
 competent [ˈkɒmpɪtənt] *a.* 有能力的, 胜任的
 familiar [fə'mɪljə] *a.* 熟悉的
 methodology [məθə'dɒlədʒi] *n.* 方法
 fundamental [fʌndə'mentl] *n.* 基础, 基本原则
 fiscal [fɪskəl] *a.* 财政的, 会计的
 administration [ədˌmɪnɪs'treɪʃən] 行政, 管理

Idioms and Expressions

1. modern business 现代企业。
2. the past growth or decline 以往的增长或下降。
3. suggest the ways...in future 启发(我们)将来业务发展的方向。“in which”相当于“in the ways”。
4. the demand for 对...的需求。
5. a legal background 法律方面的背景。
6. are usually familiar with 通常对...较熟悉。

Exercises

1. 把下列名词的单数形式变为复数形式:

country 国家
 box 盒子, 箱
 woman 女人

dictionary 字典
 right 权利
 sheep 羊

court 法院

day 天

championship 冠军

bench 凳子

2. 把下列表示所有格的英语词组译成汉语, 汉语词组译成英语:

- | | |
|-------------------------------|--------------|
| (1) today's programme | (6) 学生们的宿舍 |
| (2) China's foreign policy | (7) 我们英语班的老师 |
| (3) the words of the text | (8) 中国的金融政策 |
| (4) the title of the article | (9) 新中国的公民 |
| (5) different kinds of matter | (10) 世界地图 |

3. 填写必要的冠词

- (1) This is _____ exercise-book.
- (2) _____ P.L.A. man wants to see you.
- (3) He is _____ Party member.
- (4) They are _____ workers and _____ peasants.
- (5) We work eight hours _____ day.
- (6) Where is _____ teacher? She is in _____ classroom.
- (7) _____ book on _____ table is _____ English Dictionary.
- (8) Give me _____ pencil, please.

4. 用人称代词填写空白:

- (1) There are many people in the room. _____ are all workers.
- (2) What is this? _____ is a tractor.
- (3) _____ are always loyal to our great motherland.
- (4) Do _____ have a map of China?
- (5) _____ am a bus driver.
- (6) Those comrades are commune members. _____ live

in the countryside.

(7) My sister is a nurse. _____ works very hard.

(8) _____ have a pencil. _____ is a red one.

5. 用物主代词填写空白:

(1) Take out _____ books, please.

(2) He has an English book. _____ book is new.

(3) I love _____ country and _____ people.

(4) You have flowers in _____ hands and they have flags
in _____ hands.

(5) She is _____ sister.

(6) Whose pencil is this? It is _____.

6. 用不定代词填写空白:

(1) Is there _____ ink in your pen?

(2) I am going to fetch _____ water.

(3) Before liberation in our factory _____ worker had a
bicycle or a sewing machine now _____ have

(4) We made very _____ mistakes in the translation.

(5) He says _____ but does _____.

(6) The teachers and students help _____.

(7) _____ wars that are progressive are just.

(8) Learn from past mistakes to avoid future _____.

7. 把下列肯定句变为否定句和疑问句:

(1) I am a worker.

(2) She is a doctor.

(3) They are students.

(4) Comrade Li is a Party member.

(5) My father is a miner.

- (6) Mr. Green is our English teacher.
- (7) That girl is my sister.
- (8) You are a bus driver.
- (9) It is a red flag.
- (10) Mrs. Johnson is a friend of his mother.

8. 汉译英:

1. 会计是经营领域中发展最快的一门学科。
2. 会计是企业最基本的管理 (management) 要素之一。
3. 两个队都作了 (put up) 良好的表演 (a good show)。
4. 我们每个人都尽了 (fulfill) 自己的责任。
5. 没有会计信息, 企业便无法作出扩展计划。

课文译文:

约翰纳森·谢菲尔是一位会计学教授, 正和他的一个学生谈论现代会计的重要性。

学 生: 谢菲尔教授, 是否先请您谈谈会计学在现代企业中是如何成为一个基本而至关重要的因素的?

谢教授: 好的。如你所知, 会计学在每个现代企业中都是一个基本且至关重要的因素, 它记录着经营的增长或下降情况。对这些记录的结果及趋势的仔细分析, 能启发我们把握经营活动未来的发展方向。没有对有关会计材料的恰当分析, 企业的扩展和重组将无从着手; 没有财务专业知识, 新产品的宣传及推销活动将难以实施。

学 生: 一般认为会计学是现代企业中发展得最快的领域之一, 您是否对此解释一下?

谢教授: 可以。会计学是现代企业中发展得最快的领域之一, 这是事实。每个新商店、餐厅、加油站, 事实上, 任

何一类新企业，对会计师的需求与日俱增。结果，导致对高素质会计师的需求通常大于供应数。政府官员一般都有法律（知识）背景，同样，在管理层中的管理人员一般都具有会计学的背景，他们一般熟悉理财之道且有财务和工商管理的基本素质。

Lesson Two

Dialogue

A Japanese and an American executive, both financial officers in their respective companies, are talking about the role of financial management and financial managers.

American: In most companies in the West, financial officers play very important roles in all aspects of management functions.

Japanese: That's true in Japan also. This is especially important in corporate planning and the establishing of specific budgetary policies and controls.

A: Yes, that's right. We generally consider that financial officers have 4 main responsibilities, all of which must be carried out on the basis of carefully financial analysis.

J: You're referring to the functions of policy planning and implementation?

A: Yes, I am. Specifically, we see these responsibilities as organizing, coordinating, executing and finally measuring. These responsibilities are, of course, integrated into the broad classification of financial management.

J: Are they usually handled by the same department?

- A: Well, that depends on the size of the company. In most companies, however, all of the functions fall on the responsibility of the chief financial officer, the controller of the treasurer.
- J: The situation is similar in Japan. Financial officers are responsible for planning and carrying out the financial policies of the company.

New words

- executive [ig'zekjutiv] *n.* 行政高级官员
- financial [fi'nænʃəl] *a.* 财政; 金融的; 财务的
- respective [resp'ektiv] *a.* 各自的
- role [roul] *n.* 角色, 作用, 职责
- aspect ['æspek] *n.* 方面
- function ['fʌŋkʃən] *n.* 作用; 用途; 职能
- corporate ['kɔ:pərit] *adj.* 公司的; 社团的; 法人的
- establish [is'tæbliʃ] *v.t.* 建立; 设立
- budgetary ['bʌdʒitəri] *a.* 预算的
- control [kən'troul] *n., v.* 控制, 支配
- responsibility [res.pɒnsə'biliti] *n.* 责任
- refer [ri'fɜ:] *v.* 指示, 言及
- implementation [implimen'teɪʃən] *n.* 实施; 履行
- coordinate [kou'ɔ:dinit] *v.* 协调
- execute ['eksikju:t] *v.* 执行, 实行
- measure [meʒə] *v.* 核算, 衡量; 方法
- integrate ['intigreit] *v.* 合并
- classification [klæsifi'keɪʃən] *n.* 分类; 类别