

XIAMENDAXUE ■
SHEWAIKUAIJIYUGUOJIKUAIJICONGSHU

厦门大学涉外会计与国际会计丛书

会计英语教程

黄世忠 陈箭深 葛方雯 编
常 勋 审订

厦门大学出版社

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会计英语教程

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序

涉外会计与国际会计是近几年来开拓的会计学科新领域,是顺应改革开放的要求而形成和发展起来的。

厦门大学会计系在全国高等财经院校中,是最早承担培养涉外会计人材的系之一。早在1979年至1982年间,就先后接受石油部、化工部、福建省外贸局、厦门经济特区等的委托,举办过多次“外事财会培训班”;并率先招收国际会计研究方向的硕士研究生和在本科创设国际会计专业。1985年至1988年间,又在厦门大学经济学院接受国家教委委托、利用世界银行贷款创办的“国际会计与国际税收高校师资进修班”和“助教培训班”中,承担了开设涉外会计与国际会计系列课程的任务。从而形成了一支比较强大的教学、科研力量,编写了基于课程的教材。作为学术梯队带头人的常勋教授,因此获得了全国高校优秀教学成果省级一等奖。

在厦门大学出版社的大力支持下,我们着手把过去几年中使用过的教材,修订整理成书,准备作为“涉外会计与国际会计丛书”陆续出版,并把1989年出的《中外合资经营企业会计》(修订本)一书列为丛书之一。最近,《会计英语教程》已交付出版;《中外合资经营企业会计》(修订本)正在修订改写为《外商投资企业财务与会计》,即将交付出版;《国际会计导论》一书,也接近完稿。在此基础上,我们正式成立了丛书编写组,由常勋同志任主编,黄世忠、谢琳琳、陈箭深同志任编委,计划在“八五”期间,陆续编写出版组成本丛书的下列各书:

外商投资企业财务与会计

根据已出版的《中外合资经营企业会计》(修订本)改编

外商投资企业审计
外贸、外经企业会计
会计英语教程
国际会计导论
比较国际会计
跨国公司财务与会计
国际审计

这样,本丛书在涉外会计方面,将包括外商投资企业(中外合资经营、中外合作经营和外商独资经营企业)和国营外贸、外经企业这两类最主要的涉外企业的会计;在国际会计方面,则包括了国际会计专业教学计划中的三门主干课程的内容;在丛书中还列入了外商投资企业审计和国际审计;《会计英语教程》对会计专业学生和研究涉外会计与国际会计以及在涉外企业和涉外经济部门工作的同志来说,也是一本近切需要的教学、参考用书。

涉外会计和国际会计是两个互相关联的领域。我们在涉外经济工作中提倡按国际惯例办事,就会计而言,当然就需要了解和熟悉国际会计惯例。我们在编写涉外会计方面的专著时,不局限于现行制度的规定,重视与国际会计惯例的对比,并从理论上加以探讨;在编写国际会计方面的专著时,也尽可能把我国的会计制度置于国际会计制度对比之中,希望这能构成本丛书的特色,并对读者有更多的帮助。

相信本丛书的出版,必将得到广大读者的欢迎,对各书中可能存在的缺陷和差错,则恳请读者们给予批评指正,以使不断地修订和充实、改进。

《涉外会计与国际会计丛书》编写组

1991年8月

前 言

《会计英语教程》作为“涉外会计与国际会计系列丛书”之一,是为主修会计和审计的学生以及在涉外企业工作的财务经理和会计人员编写的。其首要目的在于向读者们提供丰富的会计英语资料,并帮助他们提高阅读英语会计文献和使用英语处理会计工作的能力。

本书由12个单位构成,共分为32课,它们全面地介绍了有关财务会计、成本会计、管理会计、审计以及国际会计等基本内容,构成了会计的基本概念和基本程序的梗概。

为了使读者、尤其是自学者掌握各课所包含的内容,本书在每课末均附有大量的关键性词汇注释,并在本书的后半部分附有课文的参考译文。此外,在本书的各个单元后均提供阅读材料一篇,以拓广与课文有关的会计知识,并提高读者的阅读能力。

本书是作者集体努力的结晶,第1至11课由陈箭深编写;第12至21课由葛方雯和黄世忠共同编写;第22至32课由黄世忠编写。全书由常勋教授认真审校和修订。常勋教授编写的具有开拓性的《会计专业英语》一书,为我们的编写工作提供了十分有益的启示。

对于书中可能存在的错误,欢迎读者们不吝指正。

作者

1991年5月

PREFACE

A Course of Accounting in English, one of the Series of Accounting Related to Foreign Affairs and International Accounting, was written for students majoring in accounting and auditing, accountants and financial managers working for companies with close business ties with foreign countries. Its paramount objective is to equip readers with sufficient English materials on accounting and help them develop abilities in reading English accounting literature and dealing efficiently with accounting work in English.

This book consists of twelve units which are further divided into thirty-two lessons. It offers a thorough coverage of topics on financial accounting, cost accounting, managerial accounting, auditing, as well as international accounting. They constitute a skeleton of the basic concepts and fundamental procedures of accounting.

To enable readers, particularly those studying on their own, to solidify their grasp of the topics covered in the lessons, the book contains an ample supply of key vocabulary at the end of each lesson and translated Chinese version of the texts at the end of the book. Besides, for every unit in this book, a reading material is provided so as to extend the field of accounting knowledge relating to the text and enhance the reading ability of readers.

This book is a product of collective efforts by the authors. Lesson 1 to lesson 11 were prepared by Chen Jianshen; Lesson 12 to Lesson 21 by Ge Fengwen and Huang Shizhong; Lesson 22 to Lesson 32 by Huang Shizhong. The whole book was carefully examined

and revised by Professor Chang Xun, whose pioneer book entitled "English Textbook for Accountants " gave considerable insights in our writing.

Criticism and suggestions for any errors taht may remain in this book will be greatly appreciated.

Authors.

May 1991.

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UNIT 1. ACCOUNTING: A GENERAL INTRODUCTION

Lesson 1 Accounting

Accounting is often characterized as “ the language of business”. The acceleration of change in our society has contributed to increasing complexities in this “ language ”, which is used in recording and interpreting basic economic data for individuals, enterprises, governments, and other entities.

Accounting is defined broadly as the process of recording, classifying, and summarizing data related to business transactions and events to permit informed judgement and decisions by users of the information. Such data are to a large extent of a financial nature and are frequently stated in monetary terms . Accounting is also concerned with reporting and interpreting the information.

Accounting provides the techniques for accumulating and the language for communicating economic data to various individuals and institutions. Investors in a business enterprise need the information about its financial status and its future prospective. Bankers and suppliers appraise the financial soundness of a business organization and assess the risk involved before making loans and granting credits. Government agencies are concerned with the financial activities of business organizations for purpose of taxation and regulation. Em-

ployees and their union representatives are also vitally interested in the stability and profitability of the organizations that employ them. Accounting information is also needed and used by financial analysts, trade associations, stock exchanges, and educational institutions. Information required by all these groups and individuals will vary according to their needs , but usually they are interested in the financial position and the operating results of a business. The gathering and presentation of this information for external financial reporting is known as financial accounting.

However, the individuals most dependent upon and most involved with end-products of accounting are those who are charged with the responsibility for directing the operations of enterprises . They are often referred to as “ management ”, who need various types of accounting information in the conduct of day-to-day operations of the business and in evaluating current operations and in planning the future operations. The use of accounting information through analysis and in combination with information from other areas for business decisions and internal management purposes is referred to as managerial accounting or management accounting.

Accountants employed by a particular business firm, perhaps as a chief accountant, controller, or financial vice president, are said to be engaged in private accounting. The scope of activities and responsibilities of private accountants varies widely. They are frequently referred to as administrative or management accountants, or, if they are employed by a manufacturing concern, as industrial accountants.

Accountants who render accounting services on a fee basis, and staff accountants employed by them, are said to be engaged in public

accounting. In public accounting, an accountant may practice as an individual or as a member of a public accounting firm. Because of the complexity of today's business structure and increasing regulations by governmental agencies, members of public accounting firms tend to specialize in one of the three general services: auditing, taxation, and management advisory services. And public accountants who have met a state's education, experience, and examination requirements may become certified public accountants, which is commonly abbreviated as CPAs.

Many accountants work in government offices or for non-profit organizations. These two areas are often joined together under the term governmental accounting and non-profit accounting. In the United States, all branches of government, as well as government-owned corporations, employ accountants, and all these accountants, like those in private industry, work on a salary basis rather than paid a fee.

As in many other areas of human activity during the twentieth century, a number of specialized fields in accounting, apart from financial accounting and managerial accounting, have evolved as a result of rapid technological advances and accelerated economic growth. These specialized accounting areas include cost accounting, taxation accounting, budgetary accounting, auditing, social accounting, and international accounting. We will examine some of these areas in detail later in this textbook.