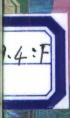
# 涉外英文 会计实务



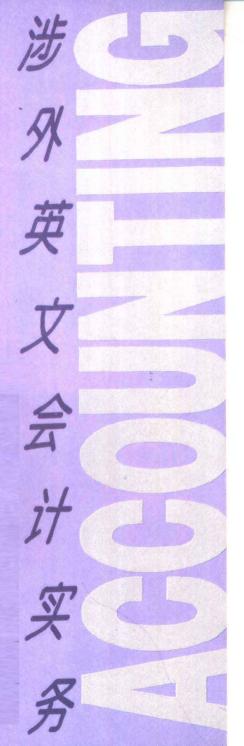
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## PART ONE: ACCOUNTINT PRACTICE 第一部分: 会计实务

### UNIT ONE INTRODUCTION

### I. The Definition of Accounting

Accounting is the art of recording, classifying, summarizing and interpreting of business activities that can be expressed in monetary terms. It has the functions of reflecting, controlling and taking part in the administrative decision.

### I. The Contents of Accounting

The contents of accounting may be summarized as follows—business accounting, analysis and inspecting.

### I. The Feature of Accounting

The feature of accounting is that money is used as a main unit for the complete, continuous, systematic and comprehensive calculation and record of the business transactions.

### N. The Function of Accounting

The function of accounting is quite necessary to the production of any society. And it is being continuously

perfected and developed with the development of production. Therefore, the faster the development of production, the more important the accounting.

### $\ensuremath{\mathbb{V}}$ . Difference in Duties between the Bookkeeper and the Accountant

The bookkeeper simply enters data in financial record books; the accountant must understand the entire system of records so that he or she can analyze and interpret business transactions. To explain the difference briefly, the bookkeeper performs the routine work of recording figures in the books, whereas the accountant sets up a bookkeeping system and interprets the data in it. Because interpretation of the figures is such an important part of the accountant's function, accounting has often been described as an art.

### New Words and Expressions 生词表

- 1. definition [ˌdefi'ni∫ən] n. 定义 give a definition 下定义
- 2. accounting [əˈkauntiŋ] n. 会计; 会计学
- 3. record [ri'kɔːd] v. 记录;记载;登记 ['rekɔːd] n. 记录

break record 打破记录

### hold the world's record 保持世界记录 ['rekord] adj. 记录的

a record year for sales 销售量最高的一年

4. classify ['klæsifai] vt. 分类; 把······归类

In the library books are usually classified by subjects.

图书馆的书籍一般按科目分类。

- 5. summarize ['sʌməraiz] vt. 概括;总结
- 6. interpret [in'tə:prit] vt. 解释;说明
- 7. business activity 经济活动
- 8. in monetary term 以货币 ·····; 根据货币
- 9. function ['fʌŋkʃən] n. 作用;功能
- 10. reflect [ri'flekt] v. 反映
- 11. control [kən'trəul] vt. & n. 控制
- 12. administrative [əd'ministreitiv] adj. 管理的
- 13. decision [di'siʒən] n. 决定; 决议
- 14. contents ['kontents] n. 内容
- 15. analysis [əˈnælisis] n. 分析
- 16. inspect [in'spekt] vt. 审查; 检查
- 17. feature ['fixtsə] n. 特点
- 18. systematic [ˌsisti'mætik] adj. 系统的; 有组织的
- 19. comprehensive [ˌkəmpriˈhensiv] adj. 综合的
- 20. calculation [ˌkælkju'lei∫ən] n. 计算
- 21. business transaction 会计事项;交易

- 22. bookkeeper ['buk,ki:pə] n. 簿记员;记帐员
- 23. accountant [əˈkauntənt] n. 会计员;会计师
- 24. data ['deitə] n. 资料; 数据
- 25. financial [fai'nænsəl] adj. 财务的; 财政的
- 26. analyse ['ænəlaiz] vt. 分析
- 27. briefly ['bri:fli] adv. 简单地
- 28. perform [pə'fɔ:m] v. 执行
- 29. routine [ru:'ti:n] n. 例行的; 日常的
- 30. whereas [wεəˈræz] conj. 而; 反之
- 31. set up 设置
- 32. bookkeeping ['buk,ki:piŋ] n. 簿记
- 33. system ['sistəm] n. 制度
- 34. interpretation [in₁tə:pri¹tei∫ən] n. 解释; 说明
- 35. illustrate ['iləstreit] vt. 举例;例证
- 36. valuation [ˌvælju'eiʃən] n. 估价
- 37. offset [of'set] n. 抵销
- 38. reasonably ['ri;znəbli] adv. 合理地; 适当地
- 39. uncollectible account 无法收回的帐款
- 40. specific account 具体的帐户
- 41. furnish ['fə:niʃ] vt. 提供
- 42. estimate ['estimeit] vt. 估计
- 43. allowance for uncollectible account 备抵坏帐
- 44. sales on account 赊销
- 45. attribute [ə'tribjut] wt. 把……归功于

- 46. accumulate [əˈkjuːmjuleit] vt. 累计
- 47. accumulated depreciation 累计折旧
- 48. depreciation [di,pri:fi'eifən] n. 折旧
- 49. the current year 本年度
- 50. with the straight line method of accounting 用会计直线法
- 51. allocate ['æləkeit] vt. 分配
- 52. original cost 原价
- 53. residual [ri'zidjuəl] adj. 残余的
- 54. residual value 残余价值
- 55. effection life of asset 使用年限
- 56. bad debt 坏帐
- 57. previous ['pri:vjəs] adj. 以前的
- 58. applicable [ˈæplikəbl] adj. 适当的
- 59. accrued payroll 应付工资
- 60. cancel ['kænsəl] vt. 取消,注销
- 61. financial year 财政年度
- 62. accounting year 会计年度
- 63. employee [ˌemploi'iː] n. 雇员
- 64. indication [ˌindi'kei∫ən] n. 表示
- 65. net worth 净值
- 66. balance sheet 资产负债表
- 67. both a starting and an ending point 起点和终点
- 68. particular point of time 特定时间

- 69. by definition 按照定义
- 70. a product of the double entry 复式记帐的产物
- 71. surplus ['sə:pləs] n. 剩余
- 72. deficit ['defisit] n. 赤字
- 73. the balancing figure 平衡数字

### UNIT TWO BASIC ACCOUNTING

### I. Accounting Equation

It is customary to refer to the properties owned by a business enterprise as assets and to refer to the rights or claims to the properties as equities. The relationship between the two may be stated in the form of an equation as follows:

### Assets = Equities

Equities may be subdivided into two principal types: the rights of creditors and the rights of owners. The equities of creditors represent debts of the business and are called liabilities. The equity of the owners is called capital or owner's equity. Expansion of the equation to give recognition to the two basic types of equities yields the following, which is known as the accounting equation:

### Assets = Liabilities + Capital

It is customary to place "Liabilities" before "Capital" in the accounting equation because creditors have preferential rights to the assets. The residual claim of the owner or owners is sometimes given greater em-

phasis by transposing liabilities to the other side of the equation, yielding:

### Assets - Liabilities = Capital

All business transactions, from the simplest to the most complex, can be stated in terms of their effect on the three basic elements of the accounting equation.

#### I. Accounts and Account Titles

### 1) The Definition of Accounts

An account is a record of increases, decreases, and balances in an individual item of asset, liability, capital, revenue or expense.

In a word, the accounts may be defined as the single record of the collection of various kinds of special application of funds, sources of funds, cost and the increases or the decreases of the revenues.

Therefore, the accounts which we use for the account of the accounting objectives will relatively be separated into two parts——left-hand side and right-hand side, so as to show the changes of the increases or the decreases of the number.

### 2) Account Titles

In order to reflect the changes of the accounting objectives clearly, we should not only divide them into four kinds — assets, liabilities, capital, revenue and ex-