

涉外英文 会计实务

■ 邝新民 / 编著



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PRACTICE

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CONTENTS 目 录

PART ONE ACCOUNTING PRACTICE

第一部分 会计实务 (1)

UNIT ONE INTRODUCTION

第一单元 绪言 (1)

I. The Definition of Accounting

第一节 会计的意义 (1)

II. The Contents of Accounting

第二节 会计的内容 (1)

III. The Features of Accounting

第三节 会计的特点 (1)

IV. The Function of Accounting

第四节 会计的作用 (1)

V. Difference in Duties between the Bookkeeper and the Accountant

第五节 簿记员与会计员职责的区别 (2)

UNIT TWO BASIC ACCOUNTING

第二单元 会计的基础理论 (7)

I. Accounting Equation

第一节 会计方程 (7)

I . Accounts and Account Titles	
第二节 帐户和会计科目	(8)
II . Methods of Accounting	
第三节 记帐方法	(12)
IV . Accounting Cycle	
第四节 记帐程序	(16)

UNIT THREE VOUCHERS OF ACCOUNTING

第三单元 会计凭证	(24)
I . The Original Vouchers	
第一节 原始凭证	(24)
II . The Recording Vouchers	
第二节 记帐凭证	(29)

UNIT FOUR GENERAL LEDGER AND SUBSIDIARY LEDGER

第四单元 总分类帐和明细分类帐	(32)
I . General Ledger	
第一节 总分类帐	(33)
II . Subsidiary Ledger	
第二节 明细分类帐	(34)
III . Methods of Correcting Mistakes in the Books	
第三节 错帐更正法	(35)

UNIT FIVE JOURNALS

第五单元 日记帐	(39)
----------------	------

I. Cash Journal

第一节 现金日记帐 (39)

II. Cash in Bank Journal

第二节 银行存款日记帐 (40)

III. Bank Reconciliation and Bank Statement

第三节 银行往来调节表与银行对帐单 (41)

UNIT SIX ACCOUNTING STATEMENTS

第六单元 会计报表 (50)

I. Trial Balance

第一节 试算表 (51)

II. Work Sheet

第二节 结帐工作底稿 (53)

1) The Realized Receipt and Payment System

一、收付实现制 (55)

2) The Produced Authority System

二、权责发生制 (55)

III. Profit and Loss Statement

第三节 损益表 (68)

IV. Balance Sheet

第四节 资产负债表 (69)

UNIT SEVEN CLOSING PROCEDURES

第七单元 结帐程序 (73)

I. Closing Entries

第一节 结帐分录	(73)
I. Ruling Accounts	
第二节 帐户划线	(76)

PART TWO CONVERSATIONS FOR ACCOUNTANTS

第二部分 会计人员会话	(80)
I. Greeting	
问候	(80)
II. "Three Investment Enterprises"	
“三资企业”	(82)
III. I'd like to Open a Checking Accounting	
我想开个活期存款户头	(84)
IV. Where Can I Change Some Money?	
我在哪里可以兑换钱币呢?	(88)
V. Sales Discounts & Allowances	
销售折扣与折让	(91)
VI. "Current Year Profit" Account	
本年利润	(94)
VII. Talking about CPA (1)	
谈论注册会计师 (1)	(97)
VIII. Talking about CPA (2)	
谈论注册会计师 (2)	(99)
IX. The CPA's Scope of Service	

注册会计师的业务范围	(100)
X. The Public Accounting Firm	
会计师事务所	(102)
XI. The Difference of Intangible Assets from Deferred Assets	
无形资产与递延资产的区别	(105)
XII. External Investment	
对外投资	(108)
XIII. The Fundamental Principles Guiding the Enterprise's Financial Management	
企业财务管理的基本原则	(112)
XIV. The Basic Tasks and Methods of the Enterprise's Financial Management	
企业财务管理的基本任务和方法	(114)
XV. Talking about Housing Loans	
房屋贷款	(116)
Appendix I. Vocabulary	
附录一: 会计词汇总表	(119)
Appendix II. Chinese Translation of <i>English Accounting Practice</i>	
附录二: 《涉外英文会计实务》中译本	(134)
Appendix III. Workbook	
附录三: 练习册	(171)

Appendix IV. Keys to the Workbook

附录四：练习册答案 (196)

PART ONE: ACCOUNTING 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.

II. 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.

IV. 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.

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 [ˌdefɪˈnɪʃən] *n.* 定义
 give a definition 下定义
2. accounting [əˈkaʊntɪŋ] *n.* 会计; 会计学
3. record [rɪˈkɔ:d] *v.* 记录; 记载; 登记
 [ˈrekɔ:d] *n.* 记录
 break record 打破记录

hold the world's record 保持世界记录

['rekɔ:d] *adj.* 记录的

a record year for sales 销售量最高的一年

4. classify ['klæsɪfaɪ] *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 ['sʌməraɪz] *vt.* 概括; 总结

6. interpret [ɪn'tə:pɪt] *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 [rɪ'flekt] *v.* 反映

11. control [kən'trəʊl] *vt. & n.* 控制

12. administrative [əd'mɪnɪstreɪtɪv] *adj.* 管理的

13. decision [dɪ'sɪʒən] *n.* 决定; 决议

14. contents ['kɒntents] *n.* 内容

15. analysis [ə'nælɪsɪs] *n.* 分析

16. inspect [ɪn'spekt] *vt.* 审查; 检查

17. feature ['fi:tʃə] *n.* 特点

18. systematic [sɪ'sɪstɪ'mætɪk] *adj.* 系统的; 有组织的

19. comprehensive [kəm'pri'hensɪv] *adj.* 综合的

20. calculation [kælkju'leɪʃən] *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 [ə'kauntənt] *n.* 会计员; 会计师
- 24. data ['deitə] *n.* 资料; 数据
- 25. financial [fai'nænfəl] *adj.* 财务的; 财政的
- 26. analyse ['ænəlaiz] *vt.* 分析
- 27. briefly ['bri:flɪ] *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 [wəə'ræz] *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 [in,tə:'pri:'teɪʃən] *n.* 解释; 说明
- 35. illustrate ['iləstreɪt] *vt.* 举例; 例证
- 36. valuation [ˌvælju'eɪʃən] *n.* 估价
- 37. offset [ɒf'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:nɪʃ] *vt.* 提供
- 42. estimate ['estimeɪt] *vt.* 估计
- 43. allowance for uncollectible account 备抵坏帐
- 44. sales on account 赊销
- 45. attribute [ə'tribjut] *vt.* 把……归功于

46. accumulate [ə'kju:mjuleit] *vt.* 累计
47. accumulated depreciation 累计折旧
48. depreciation [di'pri:ʃi'eɪʃən] *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 ['æləkeɪt] *vt.* 分配
52. original cost 原价
53. residual [ri'zɪdʒuəl] *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 ['æplɪkəbl] *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 [ˌemplɔɪ'i:] *n.* 雇员
64. indication [ˌɪndɪ'keɪʃən] *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:

$$\text{Assets} = \text{Equities}$$

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:

$$\text{Assets} = \text{Liabilities} + \text{Capital}$$

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:

$$\text{Assets} - \text{Liabilities} = \text{Capital}$$

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.

II . 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-