

会计专业英语

ENGLISH
TEXTBOOK
FOR
ACCOUNTANTS

常勋编

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上海人民出版社

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前 言

本书是根据美国近年来出版的几本会计原理教科书中的有关章节改写而成的，其内容构成了会计的基本概念和基本程序的梗概，借以帮助会计工作者和财经院校学生阅读英语会计文献和使用英语处理会计工作。自1979年以来，此书除作为厦门大学经济学院会计企管系的教材外，曾供石油部外事财务培训班和厦门经济特区外事财务培训班使用。

书中每一课文除附有注释和参考译文外，为了拓广与课文有关的会计知识并提高读者的阅读和习作能力，还附有阅读材料及练习题(问题和作业题)。

在编写此书的过程中，承上海财经学院龚清浩教授和谢树森教授提供宝贵意见，并蒙上海外国语学院江希和副教授校订，在此深致谢忱。但由于编者缺乏讲授英语课程的经验，书中可能仍有不少缺陷和错误，谨请读者批评指正。

常 勋

1983年1月23日

PREFACE

The contents of this book are adapted from the related chapters and paragraphs in several textbooks on principles of accounting recently published in the U.S.A. They constitute a skeleton of the basic concepts and fundamental procedures of accounting. The purpose of studying this book is to help accountants and students in the Institutes of Economics read English accounting literatures and deal with accounting work in English. Since 1979, it has been used as a textbook in the Department of Accounting and Business Administration, the School of Economics, Xiamen University. It has also been used in the Special Classes for Foreign Financial Affairs sponsored by the Ministry of Petroleum and Xiamen Special Economic Zone respectively.

For every lesson in this book, in addition to the notes and reference version, a reading material and some exercises (questions and problems) are provided so as to extend the field of accounting knowledge related to the text and enhance the reading and practising ability of the readers.

I like to express my deep gratitude to Professors Gong Qing-hao and Xie Shu-sen, Shanghai Institute of Finance and Economics, for their constructive comments and suggestions given to me in the course of writing this book. I am also particularly grateful to Associate Professor Jiang Xi-he, Shanghai Foreign Languages Institute, who has read and revised this book in detail. For lack of teaching experience in English

language courses on the part of the writer, there may still be a number of shortcomings and errors. Thanks will be due to those readers giving their criticisms and corrections.

Chang Hsun

January 23, 1983

CONTENTS 目 录

LESSONS AND READING MATERIALS

课文及阅读材料

1. Accounting: An Information System 会计: 一个信息系统 (1)
Generally Accepted Accounting Principles 公认会计原则..... (4)
2. Two Basic Financial Statements 两种基本财务报表... (6)
Organizations Concerned with the Formulation of Accounting Principles 与制定会计原则有关的机构..... (8)
3. A Balance Sheet 资产负债表..... (10)
Financial Accounting and Managerial Accounting 财务会计与管理会计..... (13)
4. The Classification of Assets and Liabilities 资产和负债的分类 (15)
Working Capital, Current Ratio, and Quick Ratio 运用资本、流动比率与速动比率..... (18)
5. The Owners' Equity Section of the Balance Sheet 资产负债表的业主权益部分 (21)
The Statement of Owners' Equity 业主权益表..... (23)
6. An Income Statement 收益表 (26)
Gross Profit on Sales 销货毛利..... (30)
7. Ledger Accounts 分类帐户..... (32)
The Forms of Accounts 帐户的格式..... (37)
8. Journals 日记帐..... (40)
Steps in the Accounting Cycle 会计循环中的各个步骤..... (43)
9. An Illustration 实例..... (46)

Steps in a Merchandise Transaction 商品交易中的各个步骤	(56)
10. Adjusting Procedures 调整程序	(61)
Accrual Basis Accounting and Cash Basis Accounting 权责发生制会计与收付实现制会计	(67)
11. A Worksheet 工作底表	(70)
The Trial Balance 试算表	(76)
12. Closing Procedures 结帐程序	(80)
Automated Data Processing 自动化数据处理	(85)
13. Cash Control 现金控制	(88)
The Nature of Internal Control 内部控制的性质	(93)
14. A Bank Reconciliation 银行往来调节表	(95)
The Bank Statement 银行结单	(101)
15. The Voucher System 应付凭单制	(105)
Internal Control in Other Areas 其他领域内的内部控制	(112)
16. Losses from Uncollectible Accounts 坏帐损失	(115)
Trade Receivables and Payables 应收及应付商业帐款	(120)
17. Promissory Notes 本票	(123)
Notes and Interest in Financial Statements 票据和利息在财务报表中的列示	(130)
18. Inventory Measurement 存货计量	(134)
Estimating Inventories 存货估计	(138)
19. Long-term Assets 长期资产	(142)
Intangible Assets 无形资产	(147)
20. Depreciation Methods 折旧方法	(151)
Control of Fixed Assets 固定资产的控制	(159)
21. Payroll Accounting 工薪会计	(161)
Payment to Employees 雇员工薪的支付	(169)
22. Current Liabilities 流动负债	(172)
The Nature of Liabilities 负债的性质	(174)
23. Partnership Accounting 合伙会计	(177)

	Characteristics of a Partnership 合伙的特征	(182)
24.	Corporation Accounting: Capital Stock 股份有限 公司会计: 股本	(185)
	Characteristics of Corporations 股份有限公司的特征	(193)
25.	Corporation Accounting: Retained Earnings 股份 有限公司会计: 保留盈利	(198)
	Earnings per Share 每股盈利	(204)
26.	The Statement of Changes in Financial Position 财务状况变动表	(208)
	Analysis of Operating Performance 经营成绩的分析	(217)
27.	The Cash Flow Statement 现金流量表	(223)
	Analysis of Financial Strength 财务实力的分析	(228)
28.	Accounting for Manufacturing Operations 制造业会计	(232)
	End-of-period Procedures for a Manufacturing Firm 制造业企业期终结算程序	(237)
29.	Cost Accounting 成本会计	(249)
	Cost Accounting Systems and Financial Statements 成本 会计系统与财务报表	(256)
30.	Job Order Costing 分批成本计算	(258)
	Variable, Fixed, and Semivariable Costs 变动、固定、与 半变动成本	(263)
31.	Process Costing 分步成本计算	(267)
	Cost Allocations for Joint Products and By-products 联产 品和副产品的成本摊配	(275)
32.	Standard Costs 标准成本	(278)
	Budget Preparation 预算编制	(287)

LESSON ONE

ACCOUNTING: AN INFORMATION SYSTEM

Accounting is an information system necessitated by the great complexity of modern business. A large portion of the information that a business manager requires is derived from accounting data.

Accounting can be defined as the process of (1) recording, (2) classifying, and (3) reporting and interpreting the financial data of an organization. The emergence of mechanized and electronic data processing has freed accountants from the routine aspects of recording and classifying data, enabling them to concentrate more on the analytical and interpretive aspects of the accounting function. The ability to analyze and use accounting data helps managers accomplish their objectives.

In today's society, many persons and agencies outside of the management are involved in the economic life of an organization. Stockholders, potential investors, and creditors frequently require financial data. Labor unions, financial analysts, and economists also expect a considerable amount of reliable financial data. Many laws require that extensive financial information be reported to the various levels of government. Thus, a major function of accounting is to provide periodic reports to managers, owners, and outsiders.

New Words, Phrases, and Special Terms

- | | |
|---|-------------------------|
| (1) accounting (<i>n.</i>) | 会计, 会计学 |
| (2) information system | 信息系统 |
| (3) necessitate (<i>v.t.</i>) | 使成为必需 |
| (4) complexity (<i>n.</i>) | 复杂性 |
| (5) modern business | 现代企业 |
| (6) a portion of | 一部分的…… |
| (7) derive ... (from) (<i>v.t.</i>) | 从……取得, 由……得到 |
| (8) accounting data | 会计数据 (data 是 datum 的复数) |
| (9) process (<i>n.</i>) | 过程, 程序 |
| (10) interpret (<i>v.t.</i>) | 解释, 说明 |
| (11) organization (<i>n.</i>) | 组织 |
| (12) emergence (<i>n.</i>) | 出现 |
| (13) mechanized and electronic
data processing | 机械化和电子化数据处理 |
| (14) free ... (from) (<i>v.t.</i>) | 使自由, 使摆脱, 解放 |
| (15) routine (<i>n.</i>) | 日常工作, 常规 |
| (16) aspect (<i>n.</i>) | (问题、事物等的)方面 |
| (17) accounting function | 会计职能 |
| (18) objective (<i>n.</i>) | 目标 |
| (19) agency (<i>n.</i>) | 机构, 代理人 |
| (20) involve (in) (<i>v.t.</i>) | 使卷入 |
| (21) stockholder (<i>n.</i>) | 股东 |
| (22) investor (<i>n.</i>) | 投资者 |
| (23) creditor (<i>n.</i>) | 债权人 |
| (24) labor union | 工会 |
| (25) financial analyst | 财务分析者 |
| (26) economist (<i>n.</i>) | 经济学家 |
| (27) expect (<i>v.t.</i>) | 期望, 要求 |
| (28) extensive (<i>a.</i>) | 广泛的 |
| (29) periodic report | 定期报告 |

Notes to the Text

1. Accounting is an information system *necessitated by the great complexity of modern business.*

过去分词短语 *necessitated by ...* 修饰句中表语 *an information system*。

2. A large portion of the information **that a business manager requires** is derived from accounting data.

定语从句 *that a business manager requires* 修饰句中主语 *a large portion of the information*。关系代词 *that* 是从句中谓语动词 *requires* 的宾语。

3. The emergence of mechanized and electronic data processing has freed accountants from the routine aspects of recording and classifying data, enabling them to concentrate more on the analytical and interpretive aspects of the accounting function.

(1) 动名词短语 *recording and classifying data* 用作介词 *of* 的宾语。

(2) 现在分词短语 *enabling them to concentrate ...* 是修饰全句的状语 (表示结果)。在 *enabling* 的复合宾语中, 补语是不定式短语 *to concentrate ...*。

4. The ability *to analyze and use accounting data* helps managers *accomplish their objectives.*

(1) 不定式短语 *to analyze and use accounting data* 是修饰句中主语 *the ability* 的定语。

(2) 在谓语动词 *helps* 的复合宾语中, 补语是不带 *to* 的不定式短语 *accomplish their objectives*。

5. Many laws require **that** *extensive financial information be reported to the various levels of government.*

(1) 主句谓语动词 *require* 的宾语是由连词 *that* 引导的从句。

(2) 这一宾语从句中的谓语动词 *be reported* 属祈使语气, 其前的 *should* 可省略。

Reference Version

会计: 一个信息系统

会计因现代企业的巨大复杂性而成为必需的信息系统。企业经理需要的

大部分信息，都取自会计数据。

会计可定义为：(1)记录、(2)分类和(3)报告并解释某一组织的财务数据的程序。机械化和电子化数据处理的出现，使会计人员从数据的记录和分类这些日常工作中解脱出来，从而能集中更多的精力于会计职能的分析和解释方面。分析和使用会计数据的能力，有助于经理人员去完成他们的目标。

在当今社会中，除管理当局外，还有许多人士和机构会介入某一组织的经济生活之中。股东、潜在的投资者和债权人往往需要财务数据；工会、财务分析者和经济学者也需要大量可靠的财务数据；许多法律都要求向各级政府报告广泛的财务信息。因此，会计的一项主要职能是向经理人员、业主和外界人士提供定期报告。

READING MATERIAL

Generally Accepted Accounting Principles

To be useful, financial accounting information must be assembled and reported objectively. Those who must rely on such information have a right to be assured that the data are free from bias and inconsistency — whether deliberate or not. For this reason, financial accounting relies on certain *standards* (准则) or guides that have proved useful over the years in imparting economic data. These standards are called *generally accepted accounting principles* (公认会计原则). They are closely related to experience and practice and may change over time. Various terms, such as principle, standard, *assumption* (假设), *convention* (惯例), and *concept* (概念), are often used to describe such guides.

The most fundamental concepts underlying the accounting process are:

Accounting Entity. (会计主体) Each *business venture* (企业) is a separate unit, accounted for separately.

Going Concern. (继续经营) The assumption is made in accounting that a business will continue indefinitely.

Measuring Unit. (计量单位) *Conventional accounting statements* (传统会计报表) are not adjusted for changes in the value of the dollar.

Accounting Period. (会计期限) Accounting reports are related to

specific time periods, typically one year.

Historical Cost. (历史成本) Assets are reported at *acquisition price* (取得价格) and are not adjusted upward.

Objectivity. (客观性) Whenever possible, accounting entries must be based on objectively determined evidence.

Exercises

Answer the following questions:

- (1) Define "accounting".
- (2) Explain why accounting is a necessitated information system in modern business.
- (3) Name some outside groups that may be interested in the financial data of a company.
- (4) What is the major function of accounting?
- (5) State the most fundamental concepts underlying the accounting process.

LESSON TWO

TWO BASIC FINANCIAL STATEMENTS

There are two basic financial statements: the balance sheet and the income statement.

The balance sheet is a listing of a firm's assets, liabilities, and owners' equity on a given date. It is designed to portray the financial position of the organization at a particular point of time. The income statement lists the revenues and expenses and presents net income (or net loss) amount for a particular period. It is designed to portray the operating results for a period of time. Operating results summarized by the income statement will be reflected in the owners' equity on the balance sheet at the end of that period. For yearly statements, the complementary relationship might be shown graphically as follows:

Dec.31, 1981	Year 1982	Dec.31, 1982	Year 1983	Dec.31, 1983
Balance Sheet	Income Statement	Balance Sheet	Income Statement	Balance Sheet

Financial statements are prepared at least yearly, but it is also customary to prepare them quarterly or monthly.

A business firm incurs expenses in the process of earning revenue. The expenses incurred should be matched with the relative revenue earned to determine a meaningful net income figure for a particular time period. This concept applies to

firms that employ an accrual basis accounting system. The financial statements illustrated in this text are all established on the accrual basis of accounting.

New Words, Phrases, and Special Terms

(1) financial statement (report)	财务报表(告)
(2) balance sheet	平衡表, 资产负债表
(3) income statement	收益表, 损益表
(4) firm (n.)	商行, 企业
(5) asset (n.)	资产(常用复数)
(6) liability (n.)	负债(常用复数)
(7) owners' equity	业主权, 业主权益
(8) design (v.t., v.i.)	计划, 设计, 意图, 打算
(9) portray (v.t.)	描述, 描绘
(10) financial position	财务状况
(11) revenue (n.)	收入
(12) expense (n.)	费用
(13) net income	净收益
(14) net loss	净亏损
(15) operating results	经营成果
(16) complementary (a.)	补充的
(17) prepare (v.t.)	准备, 作出, [转意为]编制
(18) incur (v.t.)	招致, 带来
(19) match ... (with) (v.t.)	使相配合
(20) concept (n.)	概念
(21) accrual basis	权责发生制, 应计制

Notes to the Text

1. Operating results summarized by the income statement will be reflected in the owners' equity on the balance sheet at the end of that period.

过去分词短语 summarized by the income statement 修饰句中主语

operating results.

2. Financial statements are prepared at least yearly, **but it** is also customary to prepare them quarterly or monthly.

(1) 用连词 **but** 连接的并列句。

(2) 在 *it is also customary to prepare ...* 这一分句中, *it* 作引词, 是分句内的形式主语, 真正主语是不定式短语 *to prepare ...*。

3. This concept applies to firms **that employ an accrual basis accounting system.** 句中包含一个修饰 *firms* 的限制性定语从句。关系代词 **that** 在从句中作主语。

Reference Version

两种基本财务报表

有两种基本财务报表: 资产负债表和收益表。

资产负债表是列示企业在特定日期的资产、负债和业主权益的表式, 其目的在于表述该组织在特定时间的财务状况。收益表列示收入和费用, 并指出特定时期的净收益(或净亏损)数额, 其目的在于表述某一时期的经营成果。由收益表总括的经营成果, 将反映在那一时期期末资产负债表的业主权益内。其间的补充关系, 可就年度报表图示如下。

财务报表至少应逐年编制, 但习惯上也按季或按月编制它们。

企业在赚取收入的过程中招致费用, 为了确定特定时期的有意义的净收益数字, 招致的费用应与赚得的有关收入相配合。这一概念适用于采用权责发生制会计系统的企业。本教材例示的财务报表都是以权责发生制会计为基础的。

READING MATERIAL

Organizations Concerned with the Formulation of Accounting Principles

A number of organizations exist in U.S.A. that are concerned with the formulation of accounting principles. The most prominent among these is the *Financial Accounting Standards Board* (FASB 财务会计准则委员会). The FASB, organized in 1973, is a *nongovernmental body* (非政府机构) whose pronouncements have the force of dictating authoritative rules for the general