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# 会计专业英语

主 编 朱 超  
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主 编:朱 超

副主编:曾英姿

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# 前 言

高等职业教育是一个正在蓬勃发展的教育领域，它的学生将是生产第一线的技术骨干，所以它在培养学生的职业技能的同时，特别注重对学生的“动手能力”的训练。本书作者均是在高职教育第一线工作多年的会计专业教师，既有在企业工作的实践经验，又有出国专业进修学习的经历，对如何将专业知识及动手能力更好地结合有更多的感受与经验。所以，在本书的编写过程中，没有用太多的文字叙述会计的工作内容，而是特别注重突出英语在会计实务中的具体运用，如常用的专业英语词汇、日常主要的经济业务的英文描述、各个会计业务过程的英语表述、会计报表的英文表现形式和在会计工作中常用的交流语言和词汇等。每课后有相应的实务练习，如分录、登账及期末编制工作底稿和报表。重在培养学生用英语处理日常会计业务的能力。此外，为了突出专业英语的复合句多的特点，在课文的内容编写上，特别选择了一些有典型意义的句型，使同学在学习专业英语的同时，巩固英语语法知识。

本书内容简练，习题难易适中、实用；适合作高职高专及成人高校财务会计专业的专业英语教材，也可作为普通大学本科学生及在职会计工作人员的教材与学习资料。

本书共16课，其中第4、5、6、9、11、12、13、15、16课由深圳职业技术学院朱超编写，第1、2、3、7、8、10、14课由深圳职业技术学院曾英姿编写。全书由朱超总纂、主编，曾英姿任副主编。

在本书的编译过程中，编者参考了大量英文原版的会计英语教科书与报刊资料，并得到有关专家的热心指教与支持，在此谨致谢忱。

由于时间仓促，加之编者水平有限，书中难免有不妥之处，望广大读者批评指正。

# CONTENTS

## Lesson 1

Basic Concepts of Accounting ..... ( 1 )

## Lesson 2

The Basic Theory of Accounting ..... ( 8 )

## Lesson 3

The Accounting Elements and Equations ..... (16)

## Lesson 4

The Contents and Procedure of Daily Accounting Work ..... (28)

## Lesson 5

Some Important Issues Need to Be Mentioned in the Phase of  
Summarizing Accounting Information ..... (39)

## Lesson 6

The Income Statement and the Statement of Owners' Equity  
..... (51)

## Lesson 7

The Balance Sheet ..... (63)

## Lesson 8

Cash Flow Statement ..... (82)

## Lesson 9

Cash ..... (91)

## Lesson10

Short-term Investments ..... (99)

**Lesson11**

The Receivables ..... (108)

**Lesson12**

2 Inventory ..... (118)

**Lesson13**

Long-term Investment on Equity ..... (126)

**Lesson14**

Accounting for Operational Assets ..... (136)

**Lesson15**

Accounting for Liabilities ..... (147)

**Lesson16**

Owners' Equities ..... (161)

译文

1

## 目 录

<b>第一课</b>	
会计的基本概念·····	(171)
<b>第二课</b>	
会计的基本理论·····	(174)
<b>第三课</b>	
会计要素与会计等式·····	(177)
<b>第四课</b>	
日常会计工作的内容与程序·····	(181)
<b>第五课</b>	
一些需要在会计信息总结阶段注意的重要问题·····	(184)
<b>第六课</b>	
利润表和利润分配表·····	(188)
<b>第七课</b>	
资产负债表·····	(193)
<b>第八课</b>	
现金流量表·····	(197)
<b>第九课</b>	
现金·····	(200)
<b>第十课</b>	
短期投资·····	(205)
<b>第十一课</b>	
应收账款的会计处理·····	(208)

**第十二课**

存货的核算..... (212)

**第十三课**

长期股权投资..... (215)

**第十四课**

经营资产的核算..... (218)

**第十五课**

负债的核算..... (222)

**第十六课**

业主权益..... (225)



# Lesson 1

## *Basic Concepts of Accounting*

A basic economic problem people and business entities facing is how to allocate their scarce resources among competing alternative uses. Because resource is limited and there is uncertainty as to which alternative use of the resource is best, so they need to make decisions that have important economic consequences.

For example, when the investor thinks about whether to invest his money into a business, when two companies want to cooperate with each other in a business project, when a banker considers whether to credit a loan to a company, when supplier is going to make a credit sale (or sales on account) to his customer, when the taxation inspector of government taxation agency checks out the fairness of the tax liability of a company, when financial analyst gives his/her clients or employers advises about the relative attractiveness of various investment alternatives, when employees and labor union want to properly evaluate the fairness of their salary and fringe benefit packages, they all need enough information to support their decision or judgment. Who always provides them the information needed in the decision-making process? The answer is accountant.

Accounting is a kind of specific information processing system, in which all the monetary business transactions of a company and their economic impacts on that company (business entity) occurred in certain op-

erating period are collected, recorded, classified, summarized, and reported. The people who conduct such work are called accountants.

Several important concepts are included in this definition of accounting:

(1) Accounting is a kind of service activities (Provide periodical information of certain company).

(2) It provides quantitative information, rather than qualitative, judgmental evaluations of those activities.

(3) The information provided are primarily financial in nature, and in monetary terms.

(4) Accounting information system is different from other information system because it follows its own unique working standards, language, and working process. (These will be explained in later lessons)

(5) Accounting is also dynamic. As the needs of society and the environmental conditions change, the techniques, concepts, and to some extent even the basic objectives of accounting must also be changed.

(6) Accounting system must be suitable to the characteristic and requirement of the entity, such as size, nature of operations, structure of organization, management system, and the impacts of government policies, laws and regulations.

As we mentioned above, the users of accounting information may be divided into two major categories: external users and internal users.

External users are those groups or individuals outside the company who have not directly relation to the day-to-day operations of the business. Among them are absentee owners, potential investors, creditors, potential creditors, labor union representatives, related government agency and so on.

Internal users include all levels of management personnel of a business entity, who are responsible for the planning and controlling of daily

operations.

Several branches of accounting have evolved to meet the different needs of those above groups. Three most important branches have been identified as financial accounting, managerial accounting and cost accounting.

Financial accounting is primarily designed to provide financial statements to external users for their decision purpose, although internal users also make use of these financial statements in their decision-making process.

The function of the financial reports centers on a fair presentation of:

(1) The performance or profitability of the business operations, to which the most important data is net income.

(2) The financial condition (or position, or status) of a business company. This means whether the entity has the ability to pay back its due debts, along with the potential of generating future positive cash flows. If a company is unable to meet its mature obligations, the firm's survival will be threatened.

(3) The effectiveness of using the resources invested in the enterprise.

In view of the diverse range of external users of financial data, the accounting profession has developed general-purpose financial statements designed to meet the needs of all the decision-makers.

Generally, the financial information of an entity is disclosed in four financial statements (and accompanying notes):

- (1) The income statement.
- (2) Statement of owners' equity.
- (3) Balance sheet.
- (4) Cash flow statement.

4 Managerial accounting and Cost accounting are primarily designed to provide the more detail financial information for internal users, thus assisting them in reaching certain operating decisions. Managerial accounting deals heavily in the areas of planning, controlling, and decision-making. While cost accounting, as an important aspect of managerial accounting, deals with the collection, allocation and interpretation all the costs and expenses incurred in business operation.

Once cost is determined, management can proceed with an analysis of the following:

- (1) Anticipated costs for various planning purposes.
- (2) Budgeted versus actual costs for control and evaluation.
- (3) Relevant costs of different alternatives needed in decision-making.
- (4) Costs of producing goods and services used in pricing and inventory valuation.

There are also other classifications of accounting according to their working field:

### **1. Public accounting**

They render accounting services to all types of entities (e. g., hotels, publishers, equipment manufacturers, and professional sports clubs). In view of the size and multiple locations of many of their clients, some public accounting firms have offices from coast to coast and even in foreign countries, while others operate on a much smaller scale and are established on a regional or local basis. All of these firms, regardless of scope, employ certified public accountants (CPAs). CPAs are individuals who, like doctors, dentists, and lawyers, are licensed to practise their profession. The CPA certificate is granted to the person who has passed a rigorous two-and-a-half-day examination and meet the

requirements for certain accounting experience and education.

Public accounting firms perform numerous services to their clients. Most of their services are in the fields of auditing, income tax consulting, and management advisory services (MAS).

5

## **2. Private accounting**

It is sometimes referred to as industrial accounting, which is another major branch of the accounting profession. Rather than performs accounting services for many different clients, a private accountant is employed by one business and renders services exclusively for that business.

## **3. Government accounting**

The last major segment of the accounting profession is composed of those accountants employed by governmental agencies. Employment may be at the local, province (state), or central (federal) level.

## New Words, Phrases and Special Terms

1. accounting [ə'kauntɪŋ] *n.* 会计, 会计学
2. entity ['entɪti] *n.* 主体, 实体, 个体
3. scarce [skeəs] *a.* 稀少的, 宝贵的
4. loan [ləʊn] *n.* 贷款, 放款
5. monetary ['mʌnitəri] *a.* 货币的
6. term [tɜ:m] *n.* 术语, 期限, 条款
7. transaction [træ'zækʃn] *n.* 交易, 经济业务, 会计事项
8. financial [faɪ'nænʃəl] *n.* 财务的, 理财的, 财政的, 金融的
9. profitability [ˌprɒfɪtə'bɪləti] *n.* 赢利能力, 获利能力
10. financial status 财务状况
11. financial accounting 财务会计
12. general purpose financial statement 对外财务报告
13. management [ˌmænidʒmənt] *n.* 管理, (the ~) 管理当局, 管理人员 (总称)
14. managerial accounting or management accounting 管理会计
15. budget ['bʌdʒɪt] *n.* 预算  
 budget making 预算编制  
 budget control 预算控制
16. public accounting 公共会计, 执业会计
17. certified public accountant 注册会计师, 开业会计师
18. private accounting 私雇会计, 企业会计

## 课后练习

### 一、Please translate these phrases into English

1. 决策所需的数据
2. 企业经济交易和事项
3. 以货币形式表述
4. 到期债务
5. 负责一项工作
6. 向外部用户提供信息服务

### 二、Please translate the following paragraph into Chinese

1. The information reported on periodic financial statements summarizes the economic impacts of a multitude of transactions and other events occurred in every period in a business entity.

2. Identification, analysis, recording, and classification of the impacts of transactions and other events require an efficient and sophisticated accounting information system. The larger the entity, the greater the number of transactions, and consequently, the more complex the information processing system.

3. An accounting system must be tailored to the entity's characteristics such as size, nature of operations, organizational structure, management approaches, and the impact of government regulations.

## Lesson 2

8

### *The Basic Theory of Accounting*

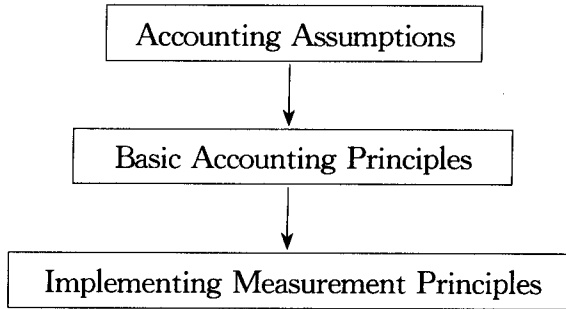
If accounting data were used only in one company, the management could prescribe the rules and procedure to be followed in preparing financial information. But many external users of financial statements always use accounting reports in a comparative way. Such as comparing the data of company A with those of company B, Index X is compared with Index Y. As a result of this kind of usage, standards and guidelines are necessary so that accounting information can be compiled and reported in a manner that will enable those comparisons to be possible. Most commonly, these standards and guidelines are referred to as “general accepted accounting principles”. They are the theory underlying the current accounting practice, which all accountants must carefully interpret, apply, and enforce in their daily works.

Of course, accounting principles are not nature laws, they are man-made rules, they evaluated from the actual accounting practice. In other words, they are the most effective working methods and principles that accountants refined from their daily practice. Accounting principles may be developed by different organizations in different country or area. For example, in China, they are made by finance bureau of central government, while in America, they made by a social professional organization named FASB (financial accounting standards board). Beside, The development of accounting theory and generally accepted accounting standards has also been influenced by the financial community, business enterpris-



es, governmental regulations, laws, professional accounting organizations.

### **Broad Structure of Financial Accounting Theory**



9

#### **一、Accounting Assumptions (also called Environment Assumptions)**

##### **1. Separate-entity assumption**

##### **2. Continuity assumption**

This assumption supposes that the business is not expected to liquidate in the foreseeable future. It does not imply that accountant assumes permanent continuance, rather a presumption of stability and continuity for a period of time sufficient to carry out contemplated operations, contracts. For example, depreciation and amortization procedures rely upon this concept. The estimates of remaining useful life and residual value of an asset are based upon the asset itself rather than upon an expectation of early liquidation of the entity.

##### **3. Unit-of-measure assumption**

The unit-of-measure assumption asserts that accountants will measure and report the results of the economic activities of the entity in