

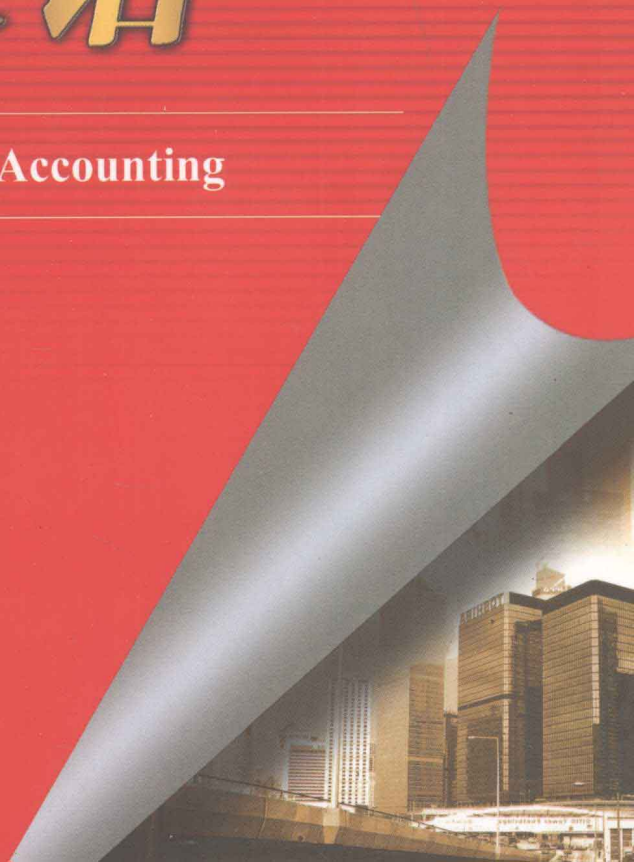
大学 会计英语

College English for Western Accounting

陈庆柏 王景仙 主编



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新世界商务英语系列教材

New World Business English

大学会计英语

College English for Western Accounting

主编 陈庆柏 王景仙

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出版说明

“新世界商务英语系列教材”是对外经济贸易大学出版社与对外经济贸易大学、东北财经大学、广东外语外贸大学、上海财经大学、上海对外贸易学院等院校联手推出的一套面向不同层次、涵盖不同模块的商务英语系列立体化教材。

本套教材面向三个层次：研究生、本科生和高职高专学生。研究生层次的商务英语适用于全国各高等院校商务英语方向以及财经类专业的硕士研究生。整体思路贯彻《研究生英语教学大纲》和《考试大纲》，适应全国研究生英语教学发展的新要求。本套全国高等院校研究生商务英语系列教材由阅读教程、翻译教程、写作教程、听说教程以及配套多媒体课件组成。

本科层次的商务英语教材适用于全国各高等院校英语专业的商务英语方向和国际贸易、国际经济、国际工商管理 etc 商科专业的学生。

高职高专层次的商务英语教材按照教学模式设置，包括语言技能教材和商务谈判、国际贸易实务、外贸英文制单、商务礼仪等商务知识核心教材。

针对本科层次商务英语教学模式和课程设置，商务英语方面的教材涵盖下述三大模块：语言技能、混合模块（语言技能+专业知识）、商务专业知识。

第一，语言技能

商务英语综合教程子系列（1—4 册）	高级商务英语听说
商务翻译（英译汉）	商务翻译（汉译英）
国际经贸文章选读	商务英语阅读
英语商务信函写作	实用经贸英语口语
商务英语口译	商务英语综合教程

第二，语言技能+专业知识

人力资源管理专业英语	国际商法专业英语
国际贸易专业英语	金融专业英语
饭店管理专业英语	国际经济合作专业英语
工商管理专业英语	证券专业英语
银行专业英语	国际经济专业英语

国际营销专业英语

国际投资专业英语

大学会计英语

第三, 商务专业知识

商务广告(英文版)

国际商务礼仪

商务沟通(英文版)

商务谈判英语——语言技巧与商业习俗(第二版)

海关专业英语

旅游管理专业英语

跨文化商务交流(英文版)

进出口实务与操作(英文版)

经济学导论(英文版)

上述的每套子系列教材都自成体系,合在一起又形成有机的整体。本套教材不是封闭的,而是随着教学模式、课程设置和课时的变化,不断推出新的教材。对外经济贸易大学出版社旨在广泛调动社会智力资源,与时俱进、推陈出新,整合出一套不断更新、日趋完整的商务英语系列教材,以实现我们为广大读者提供服务的座右铭:“读经贸图书,做国际儒商”(Get versed in economic and commercial subjects, and succeed in the international business arena.)。

编撰者们不仅具有丰富的语言教学经验,而且具备商务活动的实践经验,或者曾任驻外商务官职,或者获得工商管理、经济学等商科专业的硕士、博士学位。他们集教学经验和专业背景于一身,这是本套商务英语系列教材编撰质量的有力保证。

对外经济贸易大学出版社

2011年1月

Preface

The main purpose of the book is to improve the Chinese students' accounting English through a fairly systematic study of basic Western Accounting.

In compiling and writing this book we have all along borne in mind the interests of the following groups of learners:

- College students majoring either in Business English or in Accounting;
- Those attempting to go to business schools or schools of banking & finance in major English-speaking countries like the U.S., the U.K., Australia and New Zealand;
- Certified public accountants intending to further improve their accounting English at school or by themselves;
- University graduates who are desirous of finding a good job in a foreign accounting firm in China or elsewhere abroad, that requires their employees to use English in their accounting work;
- Those preparing themselves to pass the Financial English Certificate Test (FECT) given by the FECT Committee of the People's Bank of China (PBC).

This book consists of six parts. Part One (also Unit 1) deals with basic accounting terms. Part Two (Unit 2-7) introduces fundamentals of Financial Accounting. Part Three (Unit 8-12) examines some important aspects of Managerial Accounting. Part Four (Unit 13-19) discusses Basic Bank Accounting, and Part Five, consisting of 15 selected accounting articles as supplementary or extensive reading materials, is added with a view of creating or offering extra chances for the students to review and consolidate their accounting English picked up in class and reinforce their understanding of Western Accounting discussed in the main texts on Accounting. Part Six is the key to the exercises in the texts. From a language teacher's stand-point, this book has at least 3 distinguishing features.

First, being compound. That means this book is not just suitable for teaching accounting English but also for teaching Western Accounting in English.

Second, organic combination. By using this textbook, teaching accounting English is naturally and organically integrated with imparting knowledge of western accounting to the students, thus achieving the effect of "Killing two birds with one stone".

Third, focusing on teaching accounting English. This is the most striking feature of this book. For example, at the end of each unit there are review and discussion questions and various kinds of exercises designed to develop or improve the students' language skills. In addition, Part Five is added as consolidation material for self-study or extensive reading on accounting English. Through studying the-carefully-selected 16 accounting articles, the students will be enabled to strengthen their class work, enlarge their accounting vocabulary and enrich their knowledge of western accounting.

Hopefully this book will play a due role in contributing to the overall improvement of accounting English of the Chinese students and bilingual education in China.

If you have corrections to make about this book or suggestions to make which could improve future editions of this book, we invite you to write to us at Chen Qingbai 117-303 western part of WangJing Garden, Chaoyang District, Beijing 100102.

Chen Qingbai
Wang Jingxian

前言

（一）

编写此书的根本目的就是让我国财经院校的有关学子通过对此书的使用在学习地道实用会计英语的同时吸收，丰富和掌握西方会计学的基本知识。

（二）

在编著该书的过程中我们至始至终将下列群体的利益牢挂心中：

- ◆ 其专业为商务英语或会计学的在校大学生；
- ◆ 准备去主要英语国家如美、英、加和新西兰攻读 MBA 课程的人；
- ◆ 已取得公共会计师资格，但因这样或那样原因没机会系统学习过会计英语的人；
- ◆ 已从经贸院校相关专业毕业，准备去外资会计事务所找一份与会计有关工作的人；
- ◆ 金融系统拟参加中国人民银行《金融专业英语证书考试》（FECT）工作的人员；
- ◆ 有可能成为用英语教授《大学会计英语》的大专院校老师。

（三）

本书共分五个部分：第一部分为基本会计术语；第二部分财务会计；第三部分管理会计；第四部分为银行会计。第五部分是用来与第一、二、三、四部分进行互动的与会计学有密切联系的供学生课外阅读的材料。

（四）

本书有以下两个显著特点：

其一，以培养我国复合型人才为前提。

这本教材本身就是一套适合培养复合型人才教材。它既能作为涉外会计专业双语教学的用书也可用来教授会计英语。不管如何使用，它都能使学员获得“一石打二鸟”或“一箭双雕”的功效：在丰富西方会计学知识同时学到相应的会计英语，或在学习会计英语的同时同步丰富自己的西方会计学知识。

其二，重点强调教授会计英语。编者这种意图可从下两个方面来说明：

① 从主课文练习的设计上。每个单元后除有旨在提高学生口语能力的复习与讨论题外，还有英汉对译，用英文给重要会计术语下定文、释文。坚持这样做无疑会全面提高学员的听、说、写、读、译五方面的技能；② 从辅课文的配备上。在第五部分编者从英美知名报刊和最新出版的有关教科书上精选了 16 篇与会计学前沿知识，与会计理论与实务密切相联系的文章。学习这些文章不仅可以起到加深对主课文理解，更重要的是学员可以从这样的文章中学到许多地道的、鲜活的现代英语表达方法，其中当然也包括现代会计英语。

其三，附有课文练习的参考答案。

(五)

由于国内目前有类似风格和内容，能供大学作会计英语的教材很少，我们希望这本作为《大学外贸英语》姊妹篇的《大学会计英语》也能像我们所编《大学外贸英语》一样受到有关经贸金融院校的厚爱。

陈庆柏 王景仙
2011 年 3 月初于北京

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Part One

A Brief Introduction

Unit 1

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Introduction

1.1 Basic Accounting Terms

Account

Account refers to each item in a financial statement. The Oxford Dictionary for the Business World also defines it as named segment of a ledger recording transactions relevant to the person or the matter named. Still other accounting experts regard “account” as a business document used to record and retain monetary information about a company’s transactions. An account may have different forms, but in every case the account will have a left side and a right side which are called by accountants debit side and credit side respectively.

Accounting, Accountancy

The recording, analysis, and the presentation of financial data relating to the transactions of an organization in a form which conforms to the practices and conventions of the accountancy profession. All the activities relating to the financial aspects of an organization, with regard to historical data, control of current financial matters, and financial planning for the future. (Note: the word “accounting” is used in the US to mean the subject as a course of study, while in Britain the same meaning is expressed by “accountancy”)

Accounting Skills

According to some accounting experts the skills required for an accounting unit are concerned with the ability to collect information and to use it in a practical and useful way. In other words “accounting skills” not just means having “knowledge” but also means having the ability to use the

knowledge in a practical business situation.

Specifically, accounting skills include the following:

- Learning and Study Skills
- Working with Others

Businesses usually contain people who have different or differing approaches and purposes, and an important business skill is to be able to work with others.

- Communicating Skills

It is little use having knowledge or information if you cannot pass it on to others. The skill of selecting the most appropriate method of communicating is important and necessary.

- Numeracy

The skills in this area are concerned with feeling confident with figures and numbers. Most company reports contain detailed figures for profit and valuation of assets, and the users of such information need to be familiar with the use of numbers. The skill is not just being able to compile statistics and make calculations but also to be able to communicate them effectively so as to convey their meaning.

- Information Gathering

The business world requires data, information, and statistics. Knowing where to collect the information from, and then actually doing the collecting, is a skill.

- Information Processing

Processing may mean using computers or other processing technology, or it may simply mean writing on a sheet of paper with a pen. Choosing the best method of processing is important as a skill, as of course is the skill of actually doing the processing.

- Identifying and Tackling Problems

Problem solving is a skill, and so is identifying the problem. Being aware of a problem can sometimes be as important as being able to offer a solution.

The skills described above are very active. To develop them you need to be involved in activities and tasks that require you to collect information, use the information, and use a whole range of other resources to aid your studies.

Books

Book in its plural form means trader's accounts, or files or computer records where a company's accounts are kept.