

A large, stylized graphic of a human face in profile, facing right. The face is composed of geometric shapes: a large orange area for the forehead and cheek, a black outline for the eye and nose, and a black curved line for the mouth. A small globe is positioned near the eye. The background is a light gray with a faint, larger-scale version of the face graphic.

经贸英语丛书

SERIES OF  
SPECIALIZED ENGLISH IN  
ECONOMICS AND  
BUSINESS

# 会计英语

KUAIJI YINGYU

(修订第3版)

杨丽华 林学飞 杨超 编著

首都经济贸易大学出版社

## 图书在版编目(CIP)数据

会计英语/杨丽华,林学飞,杨超编著.—3版(修订本).—北京:  
首都经济贸易大学出版社,2009.7

(经贸英语快餐系列)

ISBN 978-7-5638-0829-8

I. 会… II. ①杨… ②林… ③杨… III. 会计—英语 IV. H31

中国版本图书馆 CIP 数据核字(2009)第 103621 号

会计英语(修订第三版)

杨丽华 林学飞 杨超 编著

---

出版发行 首都经济贸易大学出版社

地 址 北京市朝阳区红庙(邮编 100026)

电 话 (010)65976483 65065761 65071505(传真)

网 址 <http://www.sjmcbs.com>

E-mail [publish@cueb.edu.cn](mailto:publish@cueb.edu.cn)

经 销 全国新华书店

照 排 首都经济贸易大学出版社激光照排服务部

印 刷 北京地泰德印刷有限责任公司

开 本 850 毫米×1168 毫米 1/32

字 数 236 千字

印 张 9.25

版 次 2000 年 1 月第 1 版 2004 年 7 月修订第 2 版

2009 年 7 月修订第 3 版 2009 年 7 月总第 10 次印刷

印 数 42 001~45 000

书 号 ISBN 978-7-5638-0829-8/H·20

定 价 16.00 元

---

图书印装若有质量问题,本社负责调换

版权所有 侵权必究

## 出版说明

培养复合型专业人才已成为新世纪的一个重要课题。在权威机构所列出的当今及未来各类热门人才排行榜中,具备外语和相关专业知识并能将其融会贯通的复合型人才无一落选。在现实工作和生活中,那些既懂外语又懂专业的人才的确是社会中的一个耀眼群体。作为出版者,我们衷心希望有志成为这种复合型人才的人都能实现自己的理想。为此,我们推出这套《经贸英语快餐系列》丛书,以满足有关人士提高专业英语水平的需要。

为了本丛书的出版,我们专门聘请了一批在有关专业上学有所长的人士来编写。编写者中,既有对外经济贸易大学、北京物资学院等高校的专家学者,也有对外经济贸易合作部的专业骨干,还有富于实践经验的相关专业从业人员。本丛书共包括6个分册:《金融英语》、《会计英语》、《工商管理英语》、《贸易实务英语》、《商业书信英语》和《涉外经贸法律英语》。

本丛书的体例和特点如下:

1. 各分册内容按单元划分,将有关专业知识按单元分类进行介绍,在突出重点的同时,也兼顾了覆盖范围,力求使各专业中可能涉及的重要英语表达法及概念都有所涵盖。

2. 每一单元分为四个部分,分别为句式(Sentence Patterns)、专业词汇(Professional Terms)、相关知识(Relevant Knowledge)、阅读材料(Reading Material)。在句式部分中,将该单元所阐述的内容中较为重要、特殊的句型罗列出来,使读者在熟读、熟记之后,既能大大提高理解专业英语资料的能力,也可以用这些句式对中文资料进行汉译英的练习与实践,一举两得。专业词汇部分为重

要术语介绍,对相关的专业词汇以英汉对照形式给出,可以作为资料备查。在相关知识部分,对读者在从事实际工作中可能遇到的疑难问题、注意事项进行了介绍,以使读者在了解专业知识之余,增强实践能力。阅读材料部分的设置,主要目的在于提高读者理解专业外语资料的能力,开阔视野。每单元四个部分的内容共同构成一个掌握专业英语的完整体系,改变了以往专业英语书籍要么阅读过多,要么全是句式的模式,更便于读者对专业英语的学习。

3. 本丛书的另一个重要特点是英语的原汁原味。书中所选句式或阅读材料多是编写者从他们搜集整理的英语国家专业资料中选取的,不仅句式地道,且从实践考虑,有一定的难度,因此很适合有志于提高专业英语水准的读者学习。

学海无涯。尽管编著者和出版者倾尽了心力,但仍不能保证本丛书的完美无瑕,谨请读者批评指正。

出版者  
2000年1月

## 修订第三版前言

本书自 2000 年第一版出版后,深受广大师生和读者的欢迎,被许多院校选为教材。其后经 2004 年第一次修订,修改了部分内容。根据读者需求和会计英语专业的发展变化,现对本书内容进行再一次的修订补充。

此次修订主要是增加了第 24 单元,突出介绍会计专业人才在本领域的职称类别,向读者提供了当前最新的会计职业动态,使本书更具有实务价值。

参加本次修订的人员有:杨丽华、林学飞、杨超。

由于编者水平有限,虽已是修订第三版,我们仍然感到有不尽如人意之处,诚恳希望同行和读者不吝指正!

作者  
2009.06

## Contents

Unit 1	Introduction to Accounting .....	(1)
Unit 2	Accounting Principles .....	(14)
Unit 3	Accounting Information Systems .....	(28)
Unit 4	Accounting Equation and Double Entry .....	(42)
Unit 5	Accounting Cycle .....	(53)
Unit 6	Current Assets—Cash and Marketable Se- curities .....	(64)
Unit 7	Current Assets—Accounts and Notes Recei- vable .....	(74)
Unit 8	Current Assets—Merchandise Inventory .....	(85)
Unit 9	Long-Term Investments .....	(98)
Unit 10	Long-Term Assets .....	(106)
Unit 11	Current Liabilities .....	(119)
Unit 12	Long-Term Liabilities .....	(129)
Unit 13	Owner's Equity—The Corporation .....	(140)
Unit 14	Owner's Equity—The Partnership and the Proprietorship .....	(157)
Unit 15	Financial Statements .....	(170)
Unit 16	Analysis of Financial Statement .....	(182)
Unit 17	Introduction to Management Accounting .....	(196)
Unit 18	Cost Concept Emphasis .....	(206)
Unit 19	Costing—Two Basic Costing Systems .....	(219)
Unit 20	Cost-Volume-Profit Analysis .....	(230)
Unit 21	Master Budget .....	(241)

Unit 22	Flexible Budget and Standard Costs .....	(252)
Unit 23	Responsibility Accounting .....	(262)
Unit 24	Accounting Professions .....	(272)
Answers	to Self-Examination Questions .....	(281)

# 目 录

第一单元	会计简介 .....	(1)
第二单元	会计原则 .....	(14)
第三单元	会计信息系统 .....	(28)
第四单元	会计等式和复式记账 .....	(42)
第五单元	会计循环 .....	(53)
第六单元	流动资产——现金和有价证券 .....	(64)
第七单元	流动资产——应收账款和应收票据 .....	(74)
第八单元	流动资产——存货 .....	(85)
第九单元	长期投资 .....	(98)
第十单元	长期资产 .....	(106)
第十一单元	流动负债 .....	(119)
第十二单元	长期负债 .....	(129)
第十三单元	所有者权益——公司 .....	(140)
第十四单元	所有者权益——合伙和独资企业 .....	(157)
第十五单元	财务报告 .....	(170)
第十六单元	财务报表分析 .....	(182)
第十七单元	管理会计简介 .....	(196)
第十八单元	成本概念 .....	(206)
第十九单元	成本——两种基本成本计算方法 .....	(219)
第二十单元	本量利分析 .....	(230)
第二十一单元	总预算 .....	(241)
第二十二单元	弹性预算和标准成本 .....	(252)
第二十三单元	责任会计 .....	(262)
第二十四单元	相关专业词汇 .....	(272)
自测题答案	.....	(281)



# Unit 1 Introduction to Accounting



## Sentence Patterns

1. Accounting is the system that measures business activities, processes that information into reports, and communicates the results to decision-makers.

会计是计量企业经济活动,处理并加工经济信息,并将处理结果与决策者进行交流的信息系统。

2. Managers of businesses and other users use accounting information to set goals for their organizations, to evaluate progress toward those goals, and to take corrective action if necessary.

企业管理者及其他会计信息使用者利用会计信息为企业和团体制定目标,评价为实现目标而付出的努力,并在必要时采取改进措施。

3. Accounting may be defined as a process of identifying, measuring and communicating economic information to permit informed judgements and decisions by users of information.

会计可被定义为一种确认、计量和沟通经济信息的过程,它被用来对用户提供信息,作出判断,进行决策。

4. Accounting may be divided into two parts: financial accounting

and management accounting.

会计可以分为财务会计与管理会计两部分。

5. Management accounting, or managerial accounting, provides information mainly to management of a firm, analyzing individual and specific problems for decision making in various departments of a business.

管理会计主要对企业的管理层提供信息,作为企业内部各个部门进行决策的依据。

6. In contrast, financial accounting is related to preparation of reports and statements for users both inside and outside a firm.

与管理会计不同,财务会计编制财务报表,既为企业内部使用,又提供给企业外部各界使用。

7. Among the wide range of users of financial accounting are management of a business, investors, creditors, governmental organizations, Securities and Exchange Commission, trade unions, insurance companies, financial analysts and consulting institutions and so on.

财务会计信息提供给广泛的用户,包括企业的管理层、投资者、债权人、政府机构、证券交易委员会、工会、保险公司、财务分析与咨询机构等。

8. The rules that govern how accountants measure, process, and communicate financial information fall under the heading GAAP, which stands for generally accepted accounting principles.

指导会计去计量、处理并交流财务信息的规范,被称为一般公认会计原则。

9. The most basic tool of accounting is the accounting equation, which presents the resources of the business and the claim to

those resources.

会计最基本的工具就是会计方程式,它反映企业拥有的经济资源及对该资源的求偿权。

10. Financial reports, or accounting reports, are end product of accounting process, giving a concise report of profitability and financial position of an enterprise and they are the final products of the accounting process.

财务报表又称会计报表,是会计程序的总结性文件,是准确反映企业财务状况和盈利能力的报告。它们是会计过程的最终成果。

11. The primary financial statements are the ① balance sheet, ② income statement, ③ statement of cash flows, and ④ statement of changes in financial position.

基本的财务报表有:①资产负债表;②损益表;③现金流量表;④财务状况变动表。

12. The balance sheet lists all the assets, liabilities, and owner's equity of an entity as of a specific date, usually the end of a month or a year.

资产负债表反映企业在某一特定時点,通常是月末或年末的资产、负债及所有者权益。

13. The income statement presents a summary of the revenues and expenses of an entity for a specific period of time, such as a month or a year.

损益表汇总反映企业在某一特定时期内,如一个月或一年的收入和费用。

14. A cash flow statement is an accounting statement that reflects the condition of cash receipts and cash disbursements of an en-

terprise during a certain accounting period.

现金流量表是反映在一定会计期间现金收入和支出情况的会计报表。

15. A statement of changes in financial position is an accounting statement that reflects comprehensively the sources and application of working capital and its changes during an accounting period.

财务状况变动表是综合反映一定会计期间内营运资金来源和运用及其增减变动情况的报表。

16. The debit and credit double entry bookkeeping technique is to be used for recording all accounting transactions.

会计上所有交易的记录都采用借贷复式记账法。

17. Accounting records and statements are based on the most reliable data available so that they will be as accurate and as useful as possible.

会计记录与报表必须以可靠的资料为基础,这样它们才尽可能地做到准确和有用。

18. The rapid development of accounting in current century brings about large number of professionally trained accountants.

本世纪以来会计的迅速发展造就了一大批经过专业培训的会计人员。

19. Accountants rendering accounting services on a fee basis and staff accountants employed by them are said to be engaged in public accounting.

凡在按规定标准收费提供会计服务的会计师事务所里工作的会计人员,被称为公共会计师。

20. Those employed by particular business firms, or accountants

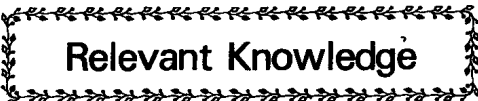
corresponding to public accountants are private accountants.  
那些被特定企业雇佣的、或同公共会计师相对应的会计师,被称为企事业内会计人员。

## Professional Terms

1. account bill 账单
2. account form of balance sheet 账户式资产负债表
3. account payable 应付账款,应付未付账
4. account receivable 应收账款
5. accounting assumption 会计假设
6. accounting entity 会计实体
7. accounting equation 会计方程式,会计等式
8. accounting firm 会计事务所,会计公司
9. accounting period 会计期间
10. accounting principle 会计原则
11. Accounting Principles Board (APB) 会计准则委员会
12. American Accounting Association(AAA) 美国会计学会
13. American Institute of Certified Public Accountants(AICPA)  
美国注册会计师协会
14. auditing 审计,审计学
15. balance form of profit and loss statement 平衡式损益表
16. bookkeeping 簿记,簿记学
17. books of accounts 账簿,账本
18. capital stock 股本
19. Certified Public Accountant (CPA) 注册会计师
20. chartered accountant(CA) 公证会计师/执业会计师(英国)

- 21. classified trial balance 分类试算表
- 22. classifying 分类, 归类
- 23. company limited by shares 股份有限公司
- 24. comparative balance sheet 比较资产负债表
- 25. concerns 企业, 商行, 康采恩
- 26. corporate charter 公司执照
- 27. controller, comptroller 会计长, 会计主任
- 28. data-processing 资料加工, 数据处理
- 29. entity convention 会计个体惯例
- 30. expense distribution sheet 费用分配表
- 31. financial accountant 财务会计人员
- 32. financial statements 财务报表, 决算表
- 33. Generally Accepted Accounting Principles, GAAP 一般公认会计原则
- 34. going-concern 持续经营
- 35. government and institutional accounting 政府和事业单位会计
- 36. income statement 损益表, 收益表
- 37. International Accounting Standard Board, IASB 国际会计准则委员会
- 38. management accounting 管理会计
- 39. net change 净变化, 最后变化
- 40. net earnings 利润净额, 净盈利
- 41. net worth 净值, 资本净值
- 42. note payable 应付票据
- 43. owners' equity 业主权益
- 44. owners' share 业主股份
- 45. retained earnings 保留盈余
- 46. revenue recognition 收入确认
- 47. statement of business operation 营业表

- 48. statement of cash flow 现金流量表
- 49. statement of earnings 盈余表
- 50. statement of income and expenditure 收支表, 收益支出表
- 51. statement of operations 运营表
- 52. statement of owner's equity 所有者权益表
- 53. statement of revenues and expenses 收入和费用表
- 54. T-account “T”型账户
- 55. true and fairness 真实性和公正(允)性



### Relevant Knowledge

1. Persons with little knowledge of accounting may fail to understand the difference between accounting and bookkeeping. Bookkeeping means the recording of transactions, the record-making phase of accounting. The recording of transactions tends to be mechanical and repetitive, it is only a small part of the field of accounting and probably the simplest part. Accounting includes not only the maintenance of accounting records, but also the design of efficient accounting systems, the performance of audits, the development of forecasts, income tax work, and the interpretation of accounting information. A person might become a reasonably proficient bookkeeper in a few weeks or months; however, to become a professional accountant requires several years of study and experience.

缺乏会计知识的人常不理解会计与簿记的区别。簿记就是记录经济业务,是会计的记账部分。记录经济业务一般是机械的和重复的工作,它只是会计领域的很小一部分,而且是最简单的部分。会计不仅包括会计记录,还包括设计有效的会计系统,进行审

计,展开预测所得税工作,以及解释会计信息。一个人可以在几周或几个月内成为一个熟练的簿记员,然而,要成为一个专业会计师则需几年的学习和经验。

2. It has been said that accounting is the language of business. Every part of business is affected by accounting. Management of a business depends on financial information in making sound operational decisions. Stockholders must have financial information in order to measure management's performance and to evaluate their own holdings. Potential investors need financial data in order to compare prospective investments. Creditors must consider the financial strength of a business before permitting it to borrow funds. Also, many laws require that extensive financial information be reported to the various governmental agencies at least annually.

会计被人们称做商业语言,其影响涉及企业的各个部分。企业管理人员在进行有效的经营决策时需要财务信息;股东必须掌握财务信息,以便确定企业业绩和评价自己所持有股份的价值;潜在的投资者获得财务信息,以便选择有利的投资;债权人在允许企业贷款之前,必然要考虑企业的财务实力;许多法律亦要求企业至少每年应向不同的政府部门报告范围广泛的财务信息。



### Reading Material

## THE WORK OF AN ACCOUNTANT

Accountants are employed in three broad fields: ① in public accounting, ② in private accounting, or ③ in government. In this text, our concerns<sup>①</sup> focus on the first two fields.



## 1. Public accounting

The principal service offered by certified public accountants is auditing. Banks commonly require an audit of the financial statements of companies that apply for a sizable loan. Such audits are performed by CPAs<sup>②</sup> who are not employees of a fee. Also, Companies whose securities<sup>③</sup> are offered for sale to the public generally must be audited before their securities may be sold. Thereafter, additional audits must be made periodically if the securities are to continue being traded.

The purpose of an audit is to lend credibility to a company's financial statements. In making the audit, the auditors carefully examine the company's statements and the accounting records from which they were prepared. In the examination, the auditors seek to determine whether the statements fairly reflect the company's financial position and operating results, in accordance with generally accepted accounting principles. Based on<sup>④</sup> their examination, the auditors prepare a report that expresses their opinion about the financial statements. The auditors' financial statements are fairly presented<sup>⑤</sup>. The audit gives these financial statement users the confidence to use financial statement information in making loans, in granting credit<sup>⑥</sup>, and in buying and selling securities.

In addition to<sup>⑦</sup> auditing, public accountants commonly offer management advisory services<sup>⑧</sup>. An accountant gains from an audit an intimate knowledge of the audited company's accounting and operating procedures. Thus, the accountant is in an excellent position to offer constructive suggestions for improving the company's methods of operation. Clients expect these suggestions as a useful audit by-product. They also commonly engage CPAs to conduct ad-