



# Accounting English

# 会计英语



中国会计学会  
ACCOUNTING SOCIETY OF CHINA

孙 坤 编 著

应用型  
本科会计学  
特色专业系列教材




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应用型本科会计学特色专业系列教材

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### 内 容 简 介

本教材是针对应用型本科学学生编写的系列教材之一。本教材以国际会计准则和审计准则为蓝本,为大会计、财务专业学生提供了学习会计英语的优质材料。本教材共分两大部分,分别针对会计准则以及审计准则中的英语进行了系统地介绍和讲解。

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# 出版说明

改革开放三十多年来,我国经济已逐步驶入高速发展的快车道,取得了世人瞩目的成就。为了满足经济发展的需要,我国各会计院校培养了大批会计人才。这些会计人才是我国人才队伍的重要组成部分,是维护市场经济秩序、推动科学发展、促进社会和谐的重要力量。

然而,经济越发展,需要的会计人才质量越高,数量越多。面对前所未有的机遇和挑战,必须清醒地认识到,我国会计教育还不能完全适应国家经济社会发展和学生接受良好教育的要求,学生适应社会和工作的能力不强,创新型、实用型、复合型人才紧缺。

改变现状需要高校和社会的共同努力,是一项系统的质量工程,而高质量的教材正是这一质量工程的重中之重。教材规定了教学内容,是教师授课取材之源,是学生求知之本,没有优秀的教材,就无法提高教学质量。本社推出“应用型本科会计学特色专业系列教材”,旨在推动会计教学质量工程的开展,提升会计教学质量。

为此,我们邀请了国内会计与财务领域的国家级教学名师、教育部教学指导委员会委员和具有丰富教学经验的知名教授组成了编审委员会,并于2010年4月份召开了编审委员会会议。会上,各位专家和教师对主编提交的提纲和样张进行了热烈的讨论,并最终就教材的基本定位、指导思想、知识体系和编写安排等一系列问题达成了共识。

总体而言,本系列教材具有如下特点:

## 1. 应用性

本系列教材致力于满足国内培养应用型人才的教學需要,成为国内一流的本科教材。整套教材以当前和今后一段期间内社会的会计人才需求为导向,把培养具备系统的专业知识、专业胜任能力和长期发展潜质的优秀应用型会计专业人才作为主要目标。教材在注重知识系统性的基础上,强调与实务工作的紧密联系,强调每一学科特有的思维方式和工作方法,在授之以鱼的同时,授之以渔。

## 2. 科学性

本系列教材内容精炼,形式活泼多样,尊重学生的认知规律,坚持“快乐学习、轻松教学”的编写理念,在注重知识体系科学系统性的同时,特别强调如何将这一知识体系轻松地带到课堂上。教材每一章都以短小的、带有启发性的案例导入,引起学生的学习兴趣;每一章中都指出关键概念,以便学生准确理解相关基础知识;节后配有随堂小测验,旨在强化学生对关键问题的理解;章后配有思考题和练习题,以便学生学以致用。



### 3. 重品质

本系列教材的主编都是相关领域著名的专家、学者,都是国内会计特色专业的主要负责人,参编人员也都拥有丰富的教学经验。编审委员会对各位主编提交的提纲、样张和书稿进行了严格的把关和审查,确保教材的知识准确、系统。

### 4. 立体化

与本系列教材相配套的立体化教学支持系统,为高校教师开展教学提供全方位、一体化的服务,以教材为中心构建的教学资源包内容丰富,包括 PPT、电子教案、课后练习题答案、相关阅读资料等。

“应用型本科会计学特色专业系列教材”是编审委员会各位专家辛勤劳动的结晶,凝聚了众多资深教授和专家的多年心血。由于我们的经验和人力有限,教材中难免存在不足,期待国内业界的专家、学者和广大读者批评指正,以便我们不断地学习、补充和修改。

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# 前 言

本教材的编写宗旨是在会计领域为读者在汉语和英语之间架起一座桥梁:对于具有会计教育背景的读者来说,学习本教材可以增强用英语表达会计与审计问题的能力,同时加深对会计与审计知识的理解;对于具有一定英语能力的非会计专业人士来说,通过阅读本教材可以学到基本的会计与审计知识,扩大自己的英语词汇,亦可进一步增强英语的应用能力。为此,本教材将致力于囊括会计与审计领域的常用词汇和专业术语,为基本概念、原则和方法提供准确的英语表达方式,引领读者学习会计与审计理论和实务的英语表达。本教材致力于提高读者的书面及口头的英语表达能力,而不把重点放在具体的会计程序操作方面,因为从国外引进的会计与审计的原版教材已经能够满足这种需求。

根据上述定位,本教材具有以下特点:

1. 内容涵盖财务会计和审计的基本知识,反映了国际国内会计和审计准则的最新内容,使本教材不仅适用于会计专业的学习者,也适用于从事注册会计师职业的读者。

2. 以提高读者的英语应用能力为导向。本教材根据国际上普遍使用的原版教材编撰,使用准确、地道的英语。根据课文内容设置课后练习题,帮助学习者提高写作能力和口语表达能力。本教材中常用的会计和审计术语有较高的重复率,同时为便于读者深入理解课文,对重要的术语提供了比较全面的解释。

3. 形式新颖。教材中穿插英语版的名人名言、情景设计等内容,增加了趣味性。

本教材既可以作为会计专业和注册会计师方向的本科教学用书,也可以作为从事会计和审计工作的业务人员以及英语翻译工作者的自学用书。

编 者

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# 目 录

<b>Part 1 Financial Accounting</b> .....	1
Unit 1 Accounting and Accounting Information .....	3
Unit 2 Accounting Assumptions .....	14
Unit 3 Recognition and Measurement Principles .....	25
Unit 4 Accounting Cycle .....	37
Unit 5 Financial Statements .....	48
Unit 6 Notes to Financial Statements .....	59
Unit 7 Cash .....	70
Unit 8 Receivables .....	80
Unit 9 Inventories .....	94
Unit 10 Plant and Equipment .....	106
Unit 11 Intangible Assets and Natural Resources .....	119
Unit 12 Investments .....	134
Unit 13 Current Liabilities .....	148
Unit 14 Non-current Liabilities .....	157
Unit 15 Owners' Equity .....	166
Unit 16 Revenues .....	175
Unit 17 Expenses .....	185
Unit 18 Analysis of Financial Statements .....	194
<b>Part 2 Auditing</b> .....	207
Unit 19 An Overview of Auditing .....	209
Unit 20 Professional Ethics .....	218
Unit 21 Audit Objectives .....	229





Unit 22 Audit Process .....	238
Unit 23 Materiality .....	250
Unit 24 Audit Risk .....	258
Unit 25 Audit Evidence .....	268
Unit 26 Audit Tests .....	280
Unit 27 Audit Sampling .....	289
Unit 28 Internal Control .....	298
Unit 29 Application of the Audit Process to Transaction Cycles .....	310
Unit 30 Audit Report .....	323
参考文献.....	333

*part 1*

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*Financial  
Accounting*



# Unit 1

## Accounting and Accounting Information

If a man empties his purse into his head, no one can take it from him.

——Benjamin Franklin

如果一个人为了求知而倾其所有,那么其财富是任何人都拿不走的。

——本杰明·富兰克林



### Learning Objectives

After studying this unit, you should be able to:

1. Begin to familiarize yourself with the concept of financial accounting and technical terms of accounting in English.
2. Identify the two major groups of information users.
3. Explain the quality characteristics of accounting information.



### Text

#### Introduction to Accounting

Accounting is an information system that identifies, records, and communicates relevant, reliable, and comparable information about an organization's business activities that can be expressed in monetary terms. Identifying business activities requires selecting **transactions and events** relevant to an organization. Recording business activities requires keeping a chronological log of transactions and events measured in monetary unit and classified and summarized in a useful format. Communicating business activities requires preparing accounting reports such as financial statements. It also requires analyzing and interpreting such reports. Careful analysis of these reports and trends may suggest the ways in which the business may grow in the future. Expansion or

#### Note: transactions and events

交易与事项。交易是指企业与外部主体之间的价值交换行为,如购买商品、销售商品等;事项是指企业内部有关部门之间发生的价值转移行为,如生产部门领用原材料等。



reorganization should not be planned without the proper analysis of the accounting information; a new product and the campaign to advertise and sell them should not be launched without the help of accounting expertise. Accounting information affects many aspects of our lives. When we earn money, pay taxes, invest savings, budget earnings, and plan for the future, we are influenced by accounting.



### Learning Check 1 - 1

Indicate whether each of the following statements is true or false.

1. Recording business transactions is one of the functional procedures of financial accounting. ( )
2. Accounting information is not relevant to the daily lives of common people. ( )
3. Preparing and distributing financial statements by management is a way of communicating business activities with decision makers. ( )

### Information Users

Accounting is often called the “language of business” because all organizations set up an accounting information system to communicate data to help people make better decisions. Financial accounting is the area of accounting aimed at serving external users by providing them with financial statements. These statements are known as **general-purpose financial statements**. The term general-purpose

 **Note: general-purpose financial statements**

通用目的财务报表，也称一般目的财务报表，即按照一般目的报告标准编制的财务报表。所谓一般目的报告标准，是指为满足各类财务信息使用者的共同需要而制定的标准，也就是适用的会计准则和相关法律法规要求。

refers to the broad range of purposes for which external users rely on these statements.

External users of accounting information are not directly involved in running the organization. Almost all of us are users of accounting information. They include shareholders (investors), lenders, non-executive directors, customers, suppliers, regulators, lawyers, brokers, and the press. Each external user has special information needs depending on the types of decisions to be made. External users have limited access to an organization’s information. Yet their business decisions depend on information that is reliable, relevant, and comparable.

Accounting information is also useful to internal users. Company managers are the primary internal users of accounting information. Managers need an information system that will identify problems, such as possible cost overruns or a department’s inability to implement a plan properly. The selection and implementation of solutions can occur only after problems have been identified. Accounting information is used to pinpoint problems and to help select appropriate solutions. Managers also use accounting information as they make business decisions.



### Learning Check 1 - 2

1. Specify the major groups of accounting information users.
2. Identify the items from the following list that can be categorized into external or internal information users:

a. creditors      b. management      c. investors      d. customers      e. suppliers  
f. regulators      g. lawyers      h. brokers      i. press

## Quality Characteristics of Accounting Information

Quality characteristics are qualitative criteria which are used to evaluate the possible measurement options and choose the most appropriate accounting policies for the given situation. The most widely recognized quality criteria include **relevance**, **reliability**, **understandability**, and **comparability**.

**Relevance.** Theoretically, relevance is the most important qualitative characteristic. If accounting information is to be of any use, it must be relevant for its intended use. Relevance relates to the objectives of financial reporting. The concept refers to the capacity of accounting information to make a difference to the external decision-makers who use financial reports.

Qualities relate to relevance include predict value, feedback value and timeliness.

**Predict value.** Accounting information should be helpful to external decision-makers by increasing their ability to make predictions about the outcome of future events. Decision-makers working from accounting information that has little or no predictive value are merely speculating intuitively.

**Feedback value.** Accounting information should be helpful to external decision-makers who are confirming past predictions or making updates, adjustments, or corrections to predictions.

**Timeliness.** Accounting information should be reported soon enough for it to be useful for decision-making. Like the news of the world, stale financial information has less impact than fresh information. Lack of timeliness reduces relevance.

#### Note: relevance

相关性，是衡量会计信息质量的一项重要标准。相关性是指会计信息与使用者的决策需求相关。为了使信息具有相关性，信息的提供必须是及时的（timeliness），必须具有预测价值（predictive value）和反馈价值（feedback value）。

#### Note: reliability

可靠性，是一项重要的会计信息质量特征。可靠性指会计信息的可信程度。可靠的会计信息必须真实反映企业的经济活动（truthfulness）；具有相同专业资格的不同人员处理同一经济业务应能得到相同的结果，即信息是可验证的（verifiability）；提供信息者必须保持中立的立场，客观地反映经济活动，即中立性（neutrality）。

#### Note: understandability

可理解性，是会计信息的一项质量标准。可理解性，或称明晰性，是指会计所使用的概念和名词以及财务报表的列报必须能够让报表使用者容易理解。当然，报表使用者本身必须具备一定的会计知识以便透彻地理解财务报表。



**Reliability.** A commonly stated criterion for accounting measurements is that of reliability. Information is reliable if users can depend on it as a sufficiently accurate measure of what it is intended to measure. **Reliability** is closely related to the general concept of usefulness, but has additional sub-components. To ensure reliability, accounting information must be free from error and bias and faithfully represent what it claims to represent. It must not mislead or deceive. There are three components to reliability:


**Truthfulness.** This attribute is also sometimes called validity. Information must give a faithful picture of the facts and circumstances involved, as a city map should accurately represent the layout of the city that it represents.

In accounting, the balance sheet is considered to be a “statement of financial position”, but it represents the financial position of the organization faithfully only if it really does portray all of the assets and liabilities of the business. If our accounting assumptions and measurement models do not show all of the assets or liabilities, then the balance sheet does not represent faithfully the financial position of the business.

**Verifiability.** If knowledgeable and independent observers can apply an accounting measurement and obtain essentially the same result, the measurement is said to be verifiable. This is considered a component of reliability. Verifiability of a measurement does not, however, mean that the measurement was necessarily objective or non-arbitrary, but only that its computation can be reproduced or replicated.

**Neutrality.** The term neutrality indicates the characteristic of freedom from bias. Accounting information is biased if the measurements result in consistent overstatements or understatements of the items being measured. Preparers of financial reports should not attempt to induce a predetermined outcome or a particular mode of behaviour. However, the concept of neutrality is sometimes taken to mean that reported accounting information should be neutral in its impact and should not influence economic decisions. If accounting information has no impact on economic decisions, then it is essentially useless.

**Understandability.** Information must be understandable to be useful to users in their decision-making process. Understandability does not mean that all information has to be reduced to the lowest common level or simplified so that the least sophisticated users should understand it. The assumption is that investors and creditors have a reasonable understanding of business and economic activity, as well as some understanding of accounting. These users are expected to study the information with reasonable diligence. The user groups have been defined to include those who provide advice to investors and creditors; users who lack expertise are assumed to be properly advised.

 **Note: comparability**

可比性，是会计信息的一项质量要求。可比性是指不同企业提供的财务报表、企业在不同期间提供的财务报表具有可比性。这就要求不同企业在处理同类经济业务时要遵循相同的会计准则，即具有统一性（uniformity），一个企业所选用的会计政策和程序应在各会计期间连续使用，即保持一致性（consistency），除非有合理的原因支持变更。



**Comparability.** Comparability is a characteristic of the relationship between two pieces of information rather than of a particular piece of information by itself. There are two aspects of comparability—consistency, which entails using the same accounting policies from year to year within a firm, and uniformity, which means that companies with similar transactions and similar circumstances use the same accounting treatments.

**Consistency.** Consistency involves applying accounting concepts and principles from period to period in the same manner. There is presumption that an accounting principle once used should not be changed. The purpose of this concept is to allow meaningful inter-period comparisons of results of an entity. Without consistency in accounting procedures, management could manipulate a firm's reported results merely by changes in accounting procedures. Under these circumstances, inter-period comparisons would have to be treated with skepticism. However, if consistency is carried too far, it adversely affects relevance. The consistency convention does not mean that accounting methods cannot be changed. A change to a preferred accounting principle is permitted, even though this would impair consistency. A change should be made where a new procedure would result in financial statements with improved "**truth and fairness**". If a justifiable change is made, the fact and the effect of the change should be disclosed. The convention only requires that capricious changes in procedure which cannot be justified by reference to a "true and fair" view should not be made.

**Uniformity.** Uniformity requires that companies in the same industry use the same accounting policies and procedures. This results in comparable information that is helpful in contrasting organizations. The purpose of financial accounting is to communicate information, and information is useful only if it can be used to make decisions. Accounting is often a matter

 **Note: truth and fairness**

真实性和公允性，英国用词，在英国的审计报告中，注册会计师要就财务报表是否真实公允地反映了企业一定期间的财务状况和相关期间的经营成果及现金流量表达审计意见。在美国则使用“公允反映”这一表达方式，即“present fairly”。

of making choices among possible accounting policies and accounting estimates. Every financial reporting choice that an accountant makes has the potential power to influence someone's or some group's behaviour. There is increased demand by external users for comparability in accounting reports. Therefore accountants must follow accounting standards in preparing financial statements. Accounting standards aim to create more harmony among accounting practices of different businesses. These standards represent the consensus at a particular time on how accounting information should be recorded, what information should be disclosed, how it should be disclosed, and which financial statements should be prepared.



### Learning Check 1 – 3

*Indicate whether each of the following statements is true or false.*

1. *Information has the quality of relevance when it influences the economic decisions of users*





by helping them evaluate past, present or future events or confirming, or correcting, their past evaluations. ( )

2. Information has the quality of reliability when it is free from material error and bias and can be depended upon by users to represent faithfully that which it either purports to represent or could reasonably be expected to represent. ( )

3. Information that gives a faithful picture of the financial position and operating result of a business has the attribute of validity. ( )

4. The concept of neutrality means that reported accounting information should be neutral in its impact and should not influence economic decisions. ( )

5. Understandability means that anyone should be able to understand the financial statements. ( )

6. Consistency and uniformity comprise the two aspects of comparability. ( )



### Words and Expressions

1. accounting n. 会计(核算),会计学
2. identify v. 识别,确认
3. record v. 记载,记录,登记
4. communicate v. 传达,交流
5. transaction n. 交易,经济业务
6. chronological adj. 按时间的前后顺序排列的
7. log n. 日志
8. classify v. 分类
9. summarize v. 概括,总结,汇总
10. format n. 格式,形式
11. interpret v. 说明,解释
12. reorganization n. 重组
13. campaign n. 活动,运动
14. launch n. 发动,开办,投入
15. expertise n. 专门知识或技能
16. supplier n. 供给者,补充者,供应商
17. regulator n. 管理者,监管者
18. have access to... 可以接触到……,可以获得……
19. overrun n. 超支,滥用
20. implement v. 履行,实行,为……提供器具(或手段)
21. pinpoint v. 准确地找出或描述,明确指出,为……准确定位
22. criteria(复数) n. (批评、判断的)标准,准则,尺度。单数形式为 criterion
23. speculate v. 思索,猜测,推测