

东北财经大学会计丛书

会计英语

(第二版)

孙坤 编著

English Language in Accounting

 东北财经大学出版社
Dongbei University of Finance & Economics Press



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营 销 部: (0411) 84710711

总 编 室: (0411) 84710523

网 址: <http://www.dufep.cn>

读者信箱: dufep@dufe.edu.cn

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第二版前言

伴随着世界经济一体化的步伐，世界已经走进中国，中国也已经全面走向世界。毫无疑问，中国与世界越融合，对国际化人才的需求就越强烈。掌握英语是国际化人才的必备素质，尤其是既有专业知识，又能熟练使用英语的人才，具有广泛的社会需求和发展空间。本书正是本着满足社会需求的原则，为广大的财务经理、会计人员、大专院校学生和从商者提供一本适用的会计英语教材。

本教材的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：对于已经掌握了会计专业知识的读者来说，学完该教材，可以增强用英语表达会计问题的能力，同时加深对会计知识的理解；对于具有一定英语能力的非会计专业人士来说，通过阅读该教材可以学到基本的会计知识，拓宽英语词汇构成，亦可进一步增强英语的应用能力。为此，本教材主要以提高英语的应用能力为导向，致力于囊括会计领域的常用词汇和专业术语，为基本的会计概念、原则和方法提供准确的英语表达方法，引领读者专注于学习会计理论和实务的英语表达，从而提高口头和书面的英语表达能力。本书没有把重点放在具体的会计程序操作方面，因为国内引进的原版会计教材已经能够满足这种需求。

本教材的内容以财务会计为主，同时兼顾成本会计、管理会计和审计的基本内容，按照最新会计准则安排教材的体系和内容。教材中课文的编写依据国际上普遍使用的原版教材，使用准确、地道的英语，难度适中，常用的术语有较高的重复率。教材还提供课后复习讨论题，学习者可以口头练习，也可

以进行书面训练。

为便于读者深入理解课文，每课后单词都附有音标，并对重要的会计术语给出了比较全面的解释，并附有课文的汉语翻译。因此，本教材是一本实用性较强的教学和自学用书。

编著者

2012年2月

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第一部分 英文课文

Chapter 1 An Overview of Accounting

Unit 1 Accounting and Accounting Profession

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.

A person who specializes in this field is known as an accountant. Individuals with accounting knowledge are always in demand as they can help with financial analysis, strategic planning, e-commerce, product feasibility analysis, information technology, and financial management. Benefit packages can include flexible work schedules, telecommuting options, career path alternatives, casual work environments, extended vacation time, child and elder care. Accounting frequently offers the qualified person an opportunity to move ahead quickly in today's business world. Indeed, many of the heads of large corporations throughout the world have advanced to their positions from the accounting department.

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. It records the past growth or decline of the business. Careful analysis of these results and trends may suggest the ways in

which the business may grow in the future. Expansion or 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.

DISTINCTION BETWEEN BOOKKEEPING AND ACCOUNTING.

Earlier accounting procedures were simple in comparison with modern methods. The simple bookkeeping procedures of a hundred years ago have been replaced in many cases by the data-processing computer. In the past, a bookkeeper kept the books of accounts for an organization. Today, a sharp distinction is made between the relatively unchanged work performed by a bookkeeper and the more sophisticated duties of the accountants. The bookkeeper simply enters data in financial record books; this is just one part of accounting. Accounting also identifies and communicates information on transactions and events, and it includes the crucial processes of analysis and interpretation. Accountants must understand the entire system of records so that they can analyze and interpret business transactions and events. Because interpretation of the figures is such an important part of the accountant's function, accounting has often been described as an art.

DIVISIONS OF ACCOUNTING. The field of accounting is divided into three broad divisions: public, governmental, and private.

Public accounting. Public accounting is the field of accounting that provides a variety of accounting services to clients for a fee. A professional accountant who works in a public accounting firm usually is a **Certified Public Accountant (CPA)**^①. The British equivalent for a CPA is CA,

① 本书中黑体字单词或短语在课后 Special Terms 中有注释。

representing chartered accountants.

The scope of services offered by public accounting firms is expanding in the information age. Auditing, which is a typical type of **assurance services**, is one of the main functions of a CPA firm. Among audit services, the most common is the financial statement audit. Other types of audit services include operational audits and compliance audits. Tax preparation and planning is another function of a public accountant. Because tax factors are important to most major financial decisions, CPAs are often asked for advice about the possible tax consequences of a particular decision. Also, CPAs often are asked to prepare income tax returns. Management advisory services are among the fastest growing practice areas in accounting firms. In addition, many firms are expanding the traditional bounds of services to include such areas as organization design, information processing, employee benefits, and human resource management.

Governmental accounting. The management of governmental affairs requires the use of accounting for record keeping, planning, and controlling operations. Many accountants work in government offices or for nonprofit organizations. These two areas are often joined together under the term governmental and institutional accounting. The two are similar because of legal restrictions in the way in which they receive and spend funds. Therefore, a legal background is sometimes necessary for this type of accounting practice. All branches of governments employ accountants. In addition, government-owned corporations have accountants on their staffs. All of these accountants, like those in private industry, work on a salary basis. They tend to become specialists in limited fields like transportation or public utilities.

Nonprofit organizations are, of course, in business for some purpose other than making money. They include cultural organizations, charitable organizations, religious groups and etc. Although they are limited in the manner in which they can raise and spend their funds, they usually benefit from special provisions in the tax laws.

Private accounting. Private accountants, also called management accountants, work for a single business and are responsible for collecting, processing, and reporting financial information. Private accountants are employed in a variety of capacities. For example, the chief accounting officer for a private enterprise typically is known as the **controller**, and the head financial officer is often called the **treasurer**. Others working in accounting departments perform such tasks as determining the cost of items produced by the enterprise, budgeting, internal auditing, taxation, and financial reporting. Like those who work for the government or nonprofit organizations, they are salaried rather than paid a fee. Those who work for manufacturing concerns are sometimes called industrial accountant.

Accounting specialists are highly regarded. Their professional standing often is denoted by a certificate. Certified public accountants must meet education and experience requirements, pass an examination, and exhibit ethical character. Many accounting specialists hold certificates in addition to or instead of the CPA. Two of the most common are the **Certified Management Accountant (CMA)** and the **Certified Internal Auditor (CIA)**. Employers also look for specialists with designations such as **Certified Bookkeeper (CB)**, **Certified Payroll Professional (CPP)**, and **Personal Financial Specialist (PFS)**.

PROFESSIONAL ETHICS. The goal of accounting is to provide useful information for decisions. For information to be useful, it must be trusted. This demands professional ethics in accounting. Ethics are beliefs that distinguish right from wrong. They are accepted standards of good and bad behavior.

Identifying the ethical path is sometimes difficult. The preferred path is a course of action that avoids casting doubt on one's decisions. For example, accounting users are less likely to trust an auditor's report if the auditor's pay depends on the success of the client being audited. To avoid such concerns, ethics rules are often set. For example, auditors are banned from direct

investment in their client and cannot accept pay that depends on figures in the client's reports.

Providers of accounting information often face ethical choices as they prepare financial reports. These choices can affect the price a buyer pays and the wages paid to workers. They can even affect the success of products and services. Misleading information can lead to a wrongful closing of a division that harms workers, customers, and suppliers. There is an old saying worth remembering: Good ethics are good business.

Words and Expressions

1. accounting [ə'kauntɪŋ] n. 会计(核算), 会计学
2. identify [ai'dentɪfaɪ] v. 识别, 确认
3. record [rɪ'kɔ:d] v. 记载, 记录, 登记
4. communicate [kə'mju:nikeɪt] v. 传达, 交流
5. transaction [træn'zækʃən] n. 交易, 经济业务
6. chronological [ˌkrɒnə'lɒdʒɪkəl] a. 按时间顺序的
7. log [lɔ:g] n. 日志
8. classify ['klæsəfaɪ] v. 分类
9. summarize ['sʌməraɪz] v. 概括, 总结, 汇总
10. format ['fɔ:mæt] n. 格式, 形式
11. interpret [ɪn'tə:prɪt] v. 说明, 解释
12. accountant [ə'kauntənt] n. 会计师, 会计(人员)
13. e-commerce [i:'kɒmə:s] n. 电子商务
14. feasibility [ˌfi:zə'bɪləti] n. 可行性, 可能性, 现实性
15. campaign [kæm'peɪn] n. 活动, 运动
16. telecommuting ['telɪkə,mju:tɪŋ] n. 电信交流
17. option ['ɒpʃən] n. 选择权
18. launch [lɔ:ntʃ] n. 发动, 开办, 投入
19. expertise [ˌekspə:'ti:z] n. 专门技术或知识
20. comparison [kəm'pærɪsən] n. 比较
21. in comparison with 与……比较而言

22. bookkeeping ['buk,ki:piŋ]n. 簿记,簿记学
23. processing [prəu'sesiŋ]v. 加工,处理
24. data-processing n. 数据处理
25. sophisticated [sə'fistikeitid]a. 复杂的,精细的
26. equivalent [i'kwivələnt]a. 相等的,相当的 n. 相等物
27. chartered ['tʃɑ:təd]a. 受特许的
28. chartered accountants 特许会计师
29. auditing ['ɔ:diitiŋ]a. 审计,审计学
30. operational [,ɔpə'reiʃənəl]a. 运营的
31. operational audits 经营审计
32. compliance [kəm'plaiəns]n. [审计]符合性
33. compliance audits 合规审计
34. consequence ['kɒnsi,kwəns]n. 结果,影响
35. income ['inkʌm]n. 收入,收益;所得
36. income tax returns 所得税申报单
37. human resource 人力资源
38. nonprofit [nɒn'prɒfit]a. 非营利的;不以营利为目的的
39. organization [,ɔ:gənai'zeiʃən]n. 组织,机构
40. nonprofit organizations 非营利组织
41. governmental [,gʌvən'mentəl]a. 政府的
42. institutional [,insti'tju:ʃənəl]a. 公共机构的
43. governmental and institutional accounting 政府和事业单位会计
44. utilities [ju:'tilitiz]n. 公用事业
45. public utilities 公共事业
46. charitable ['tʃærətəbl]a. 慈善事业的
47. charitable organizations 慈善组织
48. manufacturing [,mænjʊ'fæktʃəriŋ]a. 制造业的
49. manufacturing concerns 工业企业,制造行业
50. professional [prəu'feʃənəl]a. 职业的,专业的
51. professional standing 专业身份,专业地位
52. designation [,deziɡ'neiʃən]n. 名称,任命

- 53. payroll ['peirəul] n. 薪酬, 薪酬表
- 54. ethics ['eθiks] n. 道德标准
- 55. professional ethics 职业道德
- 56. course [kɔ:s] n. 进程, 过程
- 57. a course of action 行为过程
- 58. cast [kɑ:st] v. 投下

Special Terms

1. **assurance services** 鉴证服务, 指注册会计师提供的对责任方提供的鉴证对象的评价或计量依据一定的标准进行审查, 并就结果发表结论性意见, 以便提高使用者对鉴证对象的信任程度的服务。审计 (audit) 和审核 (review) 是两种常见的鉴证业务。关于 assurance 一词, 我们在审计教材和文献中可能看到不同的提法, 如“认证”、“保证”等。根据 2007 年 1 月 1 日起实施的审计准则, 这个术语应统一为“鉴证”。

2. **Certified Public Accountant (CPA)** 注册会计师, 指有资格执行审计业务的专业人员, 一般需要满足三个方面的条件才能获得这种资格: (1) 接受过专业教育, 通常要有本科学历, 有的国家甚至要求更高的学历; (2) 具有一定期限的会计或审计工作经验; (3) 通过由会计专业团体举办的统一考试。注册会计师在英国及英联邦国家也称特许会计师, 即 chartered accountants。

3. **reorganization** 重组、改组, 指将企业累积亏损冲减产权资本, 从而使一个公司的资本结构发生重大变化。改组结果将会改变各种证券持有人的权益。改组通常发生于企业合并, 或是为了防范破产在达成协议后采取的措施。

4. **controller, comptroller** 主计长、会计主任, 也称 chief account, 通常适用于较大的公司, 是由董事会任命, 负责企业的会计工作的高级管理人员。其工作范围包括财务会计、成本会计、内部审计、预算编制、税务报告和财务分析等项内容。

5. **treasurer** 财务长、财务主任, 属于企业高级财务管理人员, 负责保管企业的资产, 筹措和控制资源的使用。有的企业财务长和主计长由一人担任, 有的企业由两个人担任。