

致用 · 专业英语系列教材

会计审计 专业英语

第3版

*Professional English
for Accounting and Auditing*

中南财经政法大学 贺欣 温倩 罗殿英 编著



机械工业出版社
China Machine Press

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本书与当前国际会计协调发展的趋势相适应, 突出国际会计审计准则的最新进展。全书共分为五个部分, 分别介绍了会计的基本概念和基本程序, 国际会计准则下财务会计的基本处理方法, 国际上常用的成本与管理会计方法, 国际会计的内容和国际会计的协调发展, 以及最新的国际审计准则下的审计基本框架。本书内容全面, 使会计审计工作人员和财经专业的学生既能了解国际会计审计的最新发展, 又能熟练掌握会计审计英语。每章开头和结尾分别设有小案例和知识扩展, 以引导学生深入思考。

本书适用于会计类相关专业的本科高年级学生、研究生及 MBA 学生, 对于商务英语相关专业的学生而言也是一本很好的参考教材。

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致 用
专业英语
系列教材

推荐序

PROFESSIONAL
ENGLISH FOR
ACCOUNTING
AND AUDITING

随着国际经济贸易的发展和资本的国际流动,经济全球化已势不可当,而且日益深化。会计作为经济管理的重要工具和手段,日显重要,同时,会计审计的国际化 and 会计审计职业的国际化,也已成大势所趋。

我国自改革开放以来,逐渐融入世界经济,特别是建立社会主义市场经济以来,我国对外贸易、外商投资、对外投资以及国际融资等领域,均得到了飞速发展,我国的会计改革在国际化方面也进行了逐步深入的改革。2006 年我国会计准则和审计准则体系颁布实施以来,我国的会计审计准则与国际会计审计准则已基本实现趋同。

与此同时,目前仍存在与我国经济发展不匹配的问题——缺乏大量的国际化会计、审计人才。我国有 1 200 万会计人员,由于历史的原因,大部分外语较差,特别是专业外语和运用外语沟通方面。因此,会计审计国际化人才的培养是我国高校当前及未来的重要任务,当然也应是会计人员在职学习的重要任务。

本书包括会计的基本原理、财务会计、成本与管理会计、审计等内容,内容较为全面,并且以国际会计审计准则为基础,反映了国际会计准则的最新发展,这与目前国内大多数引进的原版教材和编写的会计审计英语教材有所区别——它们主要是以美国的准则为基础的。

本书的三位作者均是会计学博士、会计学副教授,具有多年的双语教学经验,有在英语国家学习研究的经历。本书根据他们的专业眼光和丰富的教学经验编写,是一本实用性较强、适用面较广的教材,既适于作为在校学生的会计基础教材,也可作为在职会计审计人员及其他经济管理人员的在职学习用书。

希望本书的出版能对我国会计审计人员的专业外语学习和专业学习有所帮助,并能推动会计审计英语教材的研究和编写。

罗 飞

教育部工商管理类学科专业教学指导委员会委员

国家级精品课程“高级财务会计”主持人

2006年,我国会计准则与国际会计准则实现趋同;2010年,中国审计准则与国际审计准则实现了持续全面趋同。我国会计审计准则的国际趋同是我国经济全球化的需要,是社会主义市场经济体制逐步建立健全的需要,也是我国担当一个负责任大国的需要。为使会计审计工作人员和财经专业的学生了解会计审计的国际规则,熟练掌握会计审计英语,为我国企业适应我国经济和企业发展国际化的需要,我们编写了这本教材。

本书主要内容是基于作者国外学习和国内教学经验的积累完成的,并参考了部分国外经典教材的内容。本次改版修改了之前版本中存在的一些错误,并依据国际会计审计准则的最新变化修改了部分内容,同时参考了国内各高校教师提供的改进建议,增加了课后练习,以帮助读者更好地掌握相关教学内容。

本书的特点是:

1. 与当前我国会计审计准则国际趋同的趋势相适应,适应国际会计审计准则的最新发展变化。
2. 内容全面,包含财务会计、成本管理会计、国际会计和审计,通过学习本教材,学生能够对会计及审计有全面系统的了解。
3. 每章开头有一个小案例,引导学生对本章内容进行思考,每章末都附有知识扩展,作为对该章基本内容的延伸,启发学生进一步获取相关知识。
4. 每章末的练习题覆盖了各章的知识要点,供各位读者和老师选择使用,帮助读者和学生熟练掌握教学内容及其基本的实务应用。

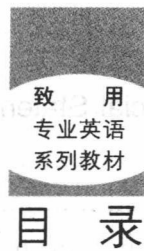
本书共分五个部分:第一部分是会计原理,介绍会计的基本概念和基本程序;第二部分是财务会计,介绍国际会计准则下企业会计账务的基本处理方法;第三部分是成本与管理会计,介绍常用的成本计算方法和管理会计基本知识;第四部分是国际会计,包括国际会计的内容及国际会计的协调发展;第五部分是审计,介绍现行国际审计准则下的审计理论与基本规范。

第1~4章及第8~10章由罗殿英编写,第5~7章及第14~16章由温倩编写,第11~13章及第17~19章由贺欣编写。

书中难免存在遗漏和错误,欢迎各位读者批评指正。

编者

2015年8月



PROFESSIONAL ENGLISH FOR ACCOUNTING AND AUDITING

目 录

推荐序

前 言

Part 1 Accounting Principle 会计原理

Chapter 1 Accounting and Its Environment 会计与环境

小案例 Mini Case	2
正文 Text	2
1.1 Nature and Content of Accounting	2
1.2 Objectives of Financial Reporting	5
1.3 Underlying Assumptions	7
1.4 Accounting Basis	8
核心词汇 Core Words and Expressions	9
知识扩展 More Knowledge	9
问答题 Questions	10

Chapter 2 Accounting Concepts and Principles 会计概念与原则

小案例 Mini Case	11
正文 Text	11
2.1 Qualitative Characteristics of Useful Accounting Information	11
2.2 Elements of the Financial Statements	15
2.3 Recognition and Measurement Principles	18
核心词汇 Core Words and Expressions	20
知识扩展 More Knowledge	20
问答题 Questions	22

Chapter 3 Financial Statements 财务报表

小案例 Mini Case	23
正文 Text	23
3.1 Statement of Financial Position	24
3.2 Statement of Comprehensive Income	26
3.3 Statement of Changes in Equity	28
3.4 Statement of Cash Flows	30
核心词汇 Core Words and Expressions	32
知识扩展 More Knowledge	33
问答题 Questions	37
练习题 Exercises	37

Chapter 4 The Accounting Cycle 会计循环

小案例 Mini Case	40
正文 Text	40
4.1 Accounting Equation and Double-Entry Bookkeeping	41
4.2 Accounting Cycle	43
核心词汇 Core Words and Expressions	54
知识扩展 More Knowledge	54
问答题 Questions	57
练习题 Exercises	57

Part 2 Financial Accounting 财务会计

Chapter 5 Current Assets 流动资产

小案例 Mini Case	62
正文 Text	62
5.1 Cash and Current Receivables	63
5.2 Inventory	65
核心词汇 Core Words and Expressions	69
知识扩展 More Knowledge	70
问答题 Questions	71
练习题 Exercises	72

Chapter 6 Investments, Plant Assets and Intangibles

投资、固定资产与无形资产

小案例 Mini Case	75
正文 Text	75
6.1 Investments in Equity and Debt Securities	75
6.2 Plant Assets and Intangibles	78
核心词汇 Core Words and Expressions	82
知识扩展 More Knowledge	83
问答题 Questions	85
练习题 Exercises	86

Chapter 7 Liabilities 负债

小案例 Mini Case	89
正文 Text	89
7.1 Current Liabilities	89
7.2 Bonds Payable and Convertible Bonds	92
核心词汇 Core Words and Expressions	94
知识扩展 More Knowledge	95
问答题 Questions	96
练习题 Exercises	97

Chapter 8 Owners' Equity 所有者权益

小案例 Mini Case	99
正文 Text	99
8.1 Contributed Capital	100
8.2 Retained Earnings	102
核心词汇 Core Words and Expressions	106
知识扩展 More Knowledge	106
问答题 Questions	107
练习题 Exercises	107

Chapter 9 Performance 经营成果

小案例 Mini Case	109
---------------------	-----

正文 Text	109
9.1 Income	109
9.2 Expenses	113
核心词汇 Core Words and Expressions	114
知识扩展 More Knowledge	115
问答题 Questions	116
练习题 Exercises	116

Chapter 10 Financial Statement Analysis 财务报表分析

小案例 Mini Case	118
正文 Text	118
10.1 Framework for Financial Statement Analysis	119
10.2 Techniques of Analysis	120
10.3 Ratio Analysis	124
核心词汇 Core Words and Expressions	128
知识扩展 More Knowledge	128
问答题 Questions	130
练习题 Exercises	130

Part 3 Cost and Management Accounting 成本与管理会计

Chapter 11 An Introduction to Cost terms and Concepts

成本术语与概念介绍

小案例 Mini Case	134
正文 Text	134
11.1 Cost Objects and Cost Assignment	134
11.2 Elements of Cost	135
11.3 Materials and Labor	136
11.4 Manufacturing Overheads	138
核心词汇 Core Words and Expressions	145
知识扩展 More Knowledge	145
问答题 Questions	146
练习题 Exercises	147

Chapter 12 Costing Systems 成本核算系统

小案例 Mini Case	149
正文 Text	149
12.1 Job Costing and Process Costing	150
12.2 Absorption and Marginal Costing	154
12.3 Activity Based Costing	157
核心词汇 Core Words and Expressions	159
知识扩展 More Knowledge	159
问答题 Questions	159
练习题 Exercises	160

Chapter 13 Management Accounting 管理会计

小案例 Mini Case	164
正文 Text	164
13.1 Cost Behavior and CVP Analysis	165
13.2 Standard Costing and Variance Analysis	168
13.3 Master Budgets	172
13.4 Performance Measurement	175
核心词汇 Core Words and Expressions	177
知识扩展 More Knowledge	178
问答题 Questions	180
练习题 Exercises	182

Part 4 International Accounting 国际会计

Chapter 14 International Accounting Harmonization 国际会计协调

小案例 Mini Case	188
正文 Text	188
14.1 Advantages of International Accounting Harmonization	188
14.2 Applicability of International Standards	189
14.3 Major International Organizations Promoting Accounting Harmonization	191
核心词汇 Core Words and Expressions	194
知识扩展 More Knowledge	195

问答题 Questions	197
---------------------	-----

Chapter 15 International Accounting Standards Board

国际会计准则理事会

小案例 Mini Case	198
正文 Text	198
15.1 Organization of International Accounting Standards Board	199
15.2 Framework for the Preparation and Presentation of Financial Statements	202
15.3 Core Standards by International Accounting Standards Committee	204
15.4 IFRSs and US GAAP	205
核心词汇 Core Words and Expressions	207
知识扩展 More Knowledge	208
问答题 Questions	210

Chapter 16 Special Accounting Treatments in Multinational Corporations

跨国公司的特殊业务会计处理

小案例 Mini Case	211
正文 Text	211
16.1 Foreign Currency Transactions and Translations	211
16.2 Business Combination and Consolidated Financial Statements	215
核心词汇 Core Words and Expressions	219
知识扩展 More Knowledge	220
问答题 Questions	221
练习题 Exercises	222

Part 5 Audit 审计

Chapter 17 Audit Framework 审计框架

小案例 Mini Case	226
正文 Text	226
17.1 Agency and Nature of Audit	226
17.2 Professional Ethics and Codes of Conduct	230
核心词汇 Core Words and Expressions	234

知识扩展 More Knowledge	234
问答题 Questions	236

Chapter 18 Collecting Audit Evidence 收集审计证据

小案例 Mini Case	237
正文 Text	237
18.1 Risk-based Audit	238
18.2 Internal Control Systems	242
18.3 Understanding the Entity and its Environment	244
18.4 Assessing the Risks of Material Misstatement	245
18.5 Responding to the Risk Assessment	246
18.6 Tests of Controls and Substantive Procedures	247
18.7 Sufficient Appropriate Audit Evidence	250
18.8 Revenue System	252
核心词汇 Core Words and Expressions	257
知识扩展 More Knowledge	257
问答题 Questions	258

Chapter 19 External Auditor's Report 对外审计报告

小案例 Mini Case	261
正文 Text	261
19.1 Types of Audit Opinions and Auditor's Report	261
19.2 Format and Content of External Auditor's Report	264
核心词汇 Core Words and Expressions	272
知识扩展 More Knowledge	272
问答题 Questions	272

参考文献	275
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Accounting Principle

会计原理

小案例

Mini Case



Matthew & Co. makes navigation equipment and wishes to diversify into the production of hand gliders. The business is based in Shanghai but the owners may be willing to move. The owners have little knowledge about the market for hand gliders but feel that there is money to be made in that field. Identify (1) the accounting information that would be relevant; (2) any other information that would be relevant.

正文 Text

Accounting has been called "the language of business", and most people interact on a daily basis in some way with business enterprises.

1.1 Nature and Content of Accounting

1.1.1 Business Environment

Most organizations operate in some form of economic environment. The environment is a set of conditions and forces that affect the organization's performance. These forces may be internal or external to the organization.

1

CHAPTER

Accounting and Its Environment

会计与环境



小案例

Mini Case

Matthew & Co. makes navigation equipment and wishes to diversify into the production of hang gliders. The business is based in Shanghai but the owners may be willing to move. The owners have little knowledge about the market for hang gliders but feel that there is money to be made in that field. Identify (1) the accounting information that would be relevant; (2) any other information that would be relevant.

正文 Text

Accounting has been called “the language of business” and most people interact on a daily basis in some way with business enterprises.

1.1 Nature and Content of Accounting

1.1.1 Business Environment

Most organizations engage in some forms of economic activity. Some of them exist as not-for-profits. These groups may provide services or goods to others but seek to do so without the underly-

ing goal of generating profits. Most of organizations are businesses. They attempt to earn a return over the cost of providing services or goods that satisfy the needs or wants of others. Businesses are typically categorized into three broad groups: service, manufacturing, and merchandising companies. Businesses operate in many different legal forms according to different jurisdictions. Generally there are three legal forms of businesses: sole proprietorships, partnerships, and corporations. Nearly all organizations use accounting to generate information about their economic activities. This book focuses on business organizations.

1. 1. 2 The Nature and Role of Accounting

First and foremost, accounting is a service activity. “Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions—in making reasoned choices among alternative courses of action.”¹ Thus, accounting is a means to assist a wide variety of parties in making economic decisions. Sound decisions, based on reliable information, are essential for the efficient distribution and use of the scarce economic resources. Accounting, therefore, plays an important role in our economic and social system.

1. 1. 3 Users and Accounting Information

In general, the users (decision makers) of accounting information are divided into two major categories: internal and external.

The major internal users are management and directors of the business enterprise. Internal users need information to assist in planning and controlling enterprise operations and managing enterprise resources. The accounting system must provide timely information needed to control day-to-day operations and to make major planning decisions, such as: Do we make this product or another one? Do we build a new production plant or expand existing facilities? **Managerial accounting** (sometimes referred to as **management accounting**) is concerned primarily with financial reporting for internal users.

External users include both individuals who have or intend to have a direct economic interest in a business and those who have an indirect interest because they advise or represent those individuals with a direct interest. These users include present and potential investors and creditors, suppliers², customers, financial analysts and advisors, regulatory authorities, the public, etc. Investors use accounting information to make decision to buy, hold, or sell ownership shares of a compa-

1 AICPA. Statement of the Accounting Principles Board No. 4, “Basic Concepts and Accounting Principles Underlying Financial Statements of Business Enterprises”, New York: American Institute of Certified Public Accountants, 1970, par. 40.

2 Suppliers can be also considered creditors when they provide services or materials on account.

ny. Creditors, such as suppliers and bankers, use accounting information to evaluate the risk of granting credit or lending money. **Financial accounting** emphasizes these users' needs.

1. 1. 4 Fields of Accounting

1. Financial Accounting

Financial accounting is the preparation and presentation of financial reports for users who are not involved in the day-to-day operations of an organization. The information is distributed primarily through general purpose financial statements which suit the decision-making needs of a range of users. However, many companies issue their financial statements only after an **audit** by independent CPAs. An audit is a thorough check of an organization's accounting systems and records; it is performed to add credibility to the financial statements prepared by an organization's own accountants. The objective of audit is to decide whether the statements reflect the company's financial position and the operating results agree with generally accepted accounting principles (GAAP).

2. Managerial Accounting

Managerial accounting involves several activities providing information to managers. **Cost accounting** is a process of accumulating the information managers need about operating costs and is useful for evaluating each manager's performance. Cost accounting may involve accounting for the costs of products, services, or specific activities. **Budgeting** is the process of developing formal plans for an organization's future activities. After the budget has been adopted, it provides a basis for evaluating actual performance.

1. 1. 5 The Accounting Process

Accounting process is "identifying, measuring, recording, and communicating economic information to permit informed judgments and decisions by users of information."¹ The first component of the process is identifying information relevant to business decision making. Only business transactions will be recognized by the accounting system. A business transaction is an event which affects the financial position of an entity and can be reliably measured and recorded. Events such as an increase in interest rates which will not immediately affect an entity's financial position will not be categorized as business transaction.

The second component is the measuring of information, which refers to the analysis of business transactions and classifying of business transactions. This component identifies how transactions

1 AAA. A Statement of Basic Accounting Theory (Evanston), Illinois: American Accounting Association, 1966, p. 1.

will affect an entity's position, and groups together similar items such as expenses and income.

The third component is recording. The company records the economic events in order to provide a history of its financial activities. Recording consists of keeping a systematic, chronological diary of events. In recording, the company also classifies and summarizes economic events.

The final component is the communicating of relevant information through accounting reports. The most common of these reports are called financial statements, such as income statement and balance sheet¹, for decision-making purposes for the various users.

1.2 Objectives of Financial Reporting

The overall objective of financial reporting is to provide financial information useful to external users in making economic decisions. To provide different reports for different users, or to make available all of the information that users would need to assemble their own custom-designed reports, would be expensive. IASB concluded that (1) the **primary user group** should be the existing and potential investors, lenders and other creditors of a reporting entity; (2) a **general purpose financial report** is the most efficient and effective way to meet the information needs of a variety of users.

*The objective of general purpose financial reporting is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders and other creditors in making decisions about providing resources to the entity. Those decisions involve buying, selling or holding equity and debt instruments, and providing or settling loans and other forms of credit.*²

The general purpose financial reports do not and cannot provide all of the information that the external users need. Those users need to consider pertinent information from other sources, for example, general economic conditions and expectations, political events and political climate, and industry and company outlooks.

1.2.1 Decisions by Primary Users and Information Needs

Decisions by investors about buying, selling or holding equity and debt instruments depend on the returns that they expect from those instruments, for example dividends, principal and interest payments or market price increases. Similarly, decisions by creditors about providing or settling loans and other forms of credit depend on the principal and interest payments. Investors' and creditors' expectations about returns depend on their assessment of the amount, timing and uncertainty

¹ The name "balance sheet" was changed to "statement of financial position" in IAS1.

² IASB, The Conceptual Framework for Financial Reporting, par. OB2.