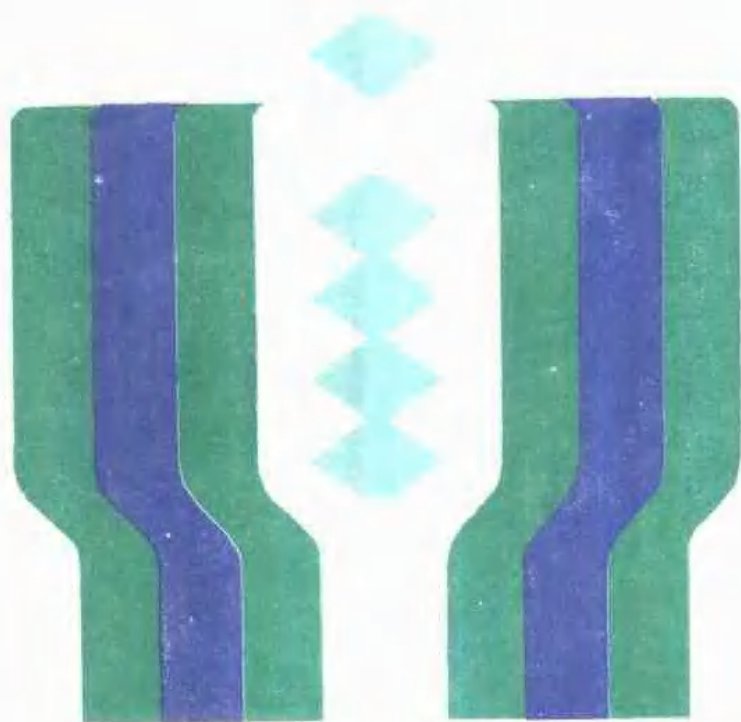


BASE OF WEST ACCOUNTING

西方会计基础

〔英汉对照〕

郭子建 佟志坚 白洪亮 编译



辽宁民族出版社

BASE-OF WEST ACCOUNTING

西方会计基础 (英汉对照)

编译: 郭子建 佟志坚 白洪亮

校译: 鲁 昕

主审: 郭文秀

辽宁民族出版社

1992年 沈阳

辽新登字 7 号

西方会计基础

郭子建 佟志坚 白洪亮 编译

辽宁民族出版社出版 (沈阳市和平区北一马路 108 号)

辽宁民族出版社发行 地方国营新民印刷总厂印刷

字数: 200 000 开本: 787 × 1092 1/32 印张: 9 1/8
印数: 1—10 000

1992 年 2 月第 1 版 1992 年 2 月第 1 次印刷

责任编辑 张 涛 责任校对: 英 姣

封面设计: 李 军

ISBN 7-80527-250-6 / F · 9

登记证号 (辽) 7 号 定价: 4.60 元

努力学好外语
为深化改革
扩大开放
做贡献。

王友元 壬申初春

前 言

随着我国经济体制改革和对外开放的不断深入，客观上对广大财会人员的外语水平提出了越来越高的要求。为了适应新形势发展的需要，更好地帮助广大财会人员学习外语和提高翻译能力，并在加强外语学习的同时，掌握和了解一些西方会计的基础知识，我们编译了《西方会计基础》（英汉对照）一书。

该书是以国外一些著名学者所著的有关西方会计书籍的有关章节为基础，同时收录了一些国外介绍西方会计基础知识的有关文章和资料，采用英汉对照形式编译而成的。该书内容丰富，译文通俗易懂，既保留了原文的风格，又注重了汉语的习惯。通过该书的阅读和学习，既可使广大读者提高英语的翻译水平，也可在学习英语的同时，学到一些西方会计的有关知识。可以说这是一本对广大财会人员学习英语和西方会计知识的十分有益的读物。

在该书的编译过程中，我们参考了《公司会计》（王文元、郭子建著，辽宁人民出版社 1990 年版）、《会计专业英语》（常勋编，上海人民出版社 1983 年版）、《西方财务会计》（常勋、李伯龄、李登河编，中央广播电视大学出版社，1984 年版）等书籍和有关资料。并对原文进行了较大

幅度的删改和调整。该书的突出特点是打破了以往英文教材和英文译著单一文字的框子，开辟了原文加译文的新格式。对广大读者学习英语、提高阅读能力提供了方便。

该书在编译过程中，得到了辽宁省会计学会、东北财经大学及抚顺市会计学会的大力支持，得到了省内外有关专家和学者的热情帮助。辽宁省副省长、原辽宁大学教授王文元同志对该书的编译给予了热情的指导和帮助，在此一并感谢！

由于时间仓促，加之我们水平有限，书中难免有不妥之处，特别是一些专业术语的翻译很可能会出现谬误，我们恳请广大读者提出批评和指正。

该书若能对广大财会人员的英语学习有所帮助的话，我们将无比欣慰！

编译者

1992年3月10日

CONTENTS 目 录

HOW TO READ A FINANCIAL REPORT

如何阅读财务报表

Preface 序	3
Summarization 概述	12
The Balance Sheet 资产负债表	17
Assets 资产	26
Liabilities 负债	42
Stockholders' Equity 股东权益	49
Analyzing the Balance Sheet 资产负债表分析	56
The Income Statement 损益表	78
Analyzing the Income Statement 损益表分析	91
The Accumulated Retained Earnings Statement 累积留存盈余表	117
The Statement of Source and Application Funds 资金来源和资金占用表	125
About Footnotes 关于附注	138
The Last Words 结束语	147

REFERENCE MATERIAL

参 阅 资 料

Corporation 股份有限公司	151
Corporation Accounting: Capital Stock 股份有限公司会计: 股本	167
Corporation Accounting: Retained Earnings 股份有限公司会计: 保留盈利	175
Generally Accepted Accounting Principles 公认会计准则	182
Accrual Basis Accounting and Cash Basis Accounting 权责发生制会计与收付实现制会计	184
Financial Accounting and Managerial Accounting 财务会计与管理会计	186
Partnership Accounting 合伙会计	188
Cost Accounting 成本会计	196
Accounting for Manufacturing Operations 制造业会计	205
Steps in the Accounting Cycle 会计循环中的各个步骤	216
Standard Costs 标准成本	218
Variable, Fixed and Semivariable Costs 变动、固定与半变动成本	230

Budget Preparation 预算编制	233
Vocabulary 词汇	236
Phrases and Special Terms 短语和专业术语	267

HOW TO READ A FINACIAL REPORT

如何阅读财务报表

PREFACE

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. The accountancy is a base of the management. Managers generally relies on the expert knowledge and experience of accountants to cope with the increasingly complex problems of the operation.

Accounting is a basic and vital element in every modern business. 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, and new products and the campaigns to advertise and sell them should not be launched without the help of accounting expertise.

序

在当今企业界，会计常常给有能力的人提供一个快速晋升的机会。的确，在世界各地，许多大公司的领导者多是从会计部门提拔起来的。会计工作是管理工作的基础，管理者常常依靠会计师们的专业知识和经验来应付日益复杂的经营管理问题。

会计是每一个现代企业管理工作的最基本和最主要的组成部分。它记载着企业过去的兴衰成败。人们通过对以往那些经营结果和趋势的仔细分析，可以看出企业未来发展的方向。没有会计信息的正确分析，企业的改建和扩建就不能规划，缺乏会计专门知识，企业新产品的生产及广告和销售活动就无法进行。

Accounting is one of the fastest growing fields in the modern world. 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 of modern computer. The control of the fiscal affairs of an organization must be as scientific as possible in order to be effective.

当今世界，会计是一个飞速发展着的领域。早期的会计程序同现代相比是非常简单的。一百年以前的简单的记帐方法，在很多方面已被现代计算机的数据处理代替了。为了提高效率，企业财务事项的控制应当尽可能科学化。

In the past, a bookkeeper kept the books of accounts for an organization, the present-day accountant's job developed from the bookkeeper's job. Today, a share distinction is made between the relatively unchanged work performed by a bookkeeper and the more sophisticated duties of the accountant. The bookkeeper simply enters data in financial record books, the accountant must understand the entire system of records so that he or she can analyze and interpret business transactions. To explain the difference briefly, the accountant sets up a bookkeeping system and interprets the data in it, whereas the bookkeeper performs the routine work of recording figures in the books. Because interpretation of the figures is such an important part of the accountant's function, accounting has often been described as an art.

过去，簿记员只负责企业的记帐业务，现在，会计人员的工作在原来基础上又有了新的发展。今天，簿记员同会计师的明显区别就在于，企业的记帐业务仍由簿记员来完成，而比较复杂的业务将由会计师来完成。簿记员只简单地在财务帐上记录数据，会计师则必须弄懂记帐的全部程序，以便分析和说明公司的经济业务。它们之间的简单区别可以解释为，会计师建立一个簿记系统并说明里面的数据，而簿记员只完成在帐上记录数据的常规工作。由于数据说明是会计师工作的重要组成部分，因而人们常常把会计看成是一种艺术。

The field of accounting is divided into three broad divisions: public, private and governmental. A certified public accountant, or CPA, as the term is usually abbreviated, must pass a series of examinations, after which he or she receives a certificate. In the United States, the certification examinations are prepared and administered by the American Institute of Certified Public Accountants. The various states or other major governmental jurisdictions set additional qualifications for residence, experience, and so on. The British equivalent of a CPA is called a chartered accountant.

会计领域被分成三个主要部分：公众会计，私用会计和政府会计。一个注册公众会计师（这个术语通常被缩写成 CPA）必须通过一系列考试之后才能取得注册证明。在美国，这些注册证明考试由美国注册公众会计师协会筹备并组织实施。各个州或其它主要政府部门的管辖权还规定了诸如居住、经历等等的附加条件。在英国，同注册公众会计师有相同资格的人被称为持有皇家特许状的会计师。

Public accounting consists largely of auditing and tax services. An audit is a review of the financial records of an organization. It is usually performed at fixed intervals of time—perhaps quarterly, semiannually, or annually. And as the tax laws have grown increasingly complex, not only corporations but also individuals have had to utilize the services of accountants in preparing their tax forms and calculating

their tax liability. Business enterprises, government agencies, and nonprofit organizations all employ public accountants either regularly or on a part-time basis.

公众会计主要包括审计和税务服务项目。审计是对公司财务报表的复审。审计工作通常是按着定期的时间间隔开展的，或许一季度，或许半年或一年。由于税法的复杂多变，不仅公司，而且个人也不得不在编制纳税申报表和核定税额等方面求助于公众会计师们的帮助。公司、企业、政府机构和非盈利组织都定期不定期地聘用公众会计师。

All branches of government employ accountants. In the United States, this includes federal, state, and local governments. In addition, government-owned corporations in the United States and in many other countries have accountants on their staffs. All of these accountants, like those in private industry, work on a salary basis.

政府的所有分支机构都聘用会计师。在美国，这些分支机构包括联邦政府、州和地方政府。另外，在美国和其它国家的国立公司也都有会计师作为它们的参谋。像那些工作在私营企业里的会计师们一样，所有政府部门的会计师也享受薪金制。

Nonprofit organizations are of course in business for some purpose other than making money. They include cultural organizations like symphony orchestras or operas

societies, charitable organizations, religious groups, or corporate-owned research organizations. Although they are limited in the manner in which they can raise and spend their funds, they usually benefit from special provisions in tax laws.

当然，非盈利组织的活动不是为了赚钱而是为了其它目的。它们包括类似于交响乐团和歌剧团等文化组织、以及慈善机构、宗教组织和社会研究团体等。虽然它们在资金收支方面受到一定的限制，但是它们常常能在税法允许的范围内获得额外的资助。

Private accountants, also called executive or administrative accountants, handle the financial records of a business. 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 accountants. Some large corporations employ hundred of employees in their accounting offices.

私用会计师也叫执行会计师或管理会计师，他们的任务是整理公司的财务报表。像那些为政府或非盈利组织工作的会计师一样，他们是拿薪水的，而不是临时拿佣金的。那些为制造业工作的会计师被称作工业会计师。一些大公司雇佣了数以百计的雇员从事公司的财会工作。

The chief accounting officer of a company is the con-