

初 级 会 计
专 业 英 语

常 勋 萧 华 编

**ELEMENTARY
ENGLISH
TEXTBOOK FOR
ACCOUNTANTS**

立信会计出版社

初级
会计
专业
英语

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序

《会计专业英语》自1993年修订再版以来,发行量已超过10万册,为多所高等院校采用为教科书,也成为广大在职财会人员业余进修的读物。立信会计出版社向我们反映,为适应中专和高职教学用书的需要,希望能编写一本《初级会计专业英语》,同时也能供具有中级英语水平在职财会人员学习。这是所以编写此书的目的。希望此书能达到立信会计出版社提出的要求。书中的不足之处和差错,请读者们指正,以便今后补充和修订。

此书出版后,计划再对《会计专业英语》一书进行修订,加深深度,补充新课文和复习题,使之更适应高等院校的教学要求。

感谢立信会计出版社对出版这两本姐妹作给予的支持。

常 勋 萧 华

1996年11月30日

于厦门大学

引 言

一、读者对象

本书的读者对象为以修毕《会计学原理》和《财务会计》的财经中专和职业技术高等会计专业的学生以及在职财会人员,英语语言水平应达到中级。

二、学习目的

(一) 快速掌握财会专业通用英语词汇,以提高自己的语言技巧。

(二) 快速掌握西方财务会计基本知识,以提高自己的专业素质。

三、内容安排

(一) 课文(Lessons)——以每一课文的标题为中心,介绍西方财务会计基本知识。

(二) 语言重点(Language Focus)——列示和解释每一课文应掌握的会计英语术语。

1. 词汇表(Glossary)

2. 术语注释(Notes to the Key Terms)

(三) 复习(Review Sections)——复习和运用每一课文所学概念及术语。包括以下内容:

1. 语言练习(Word Study)

例如:To debit an account means to enter an amount on the left side of the account.

2. 判断题(True and False Questions)

例如: T F Debit means right.

3. 简答题与业务题(Questions and Exercises)

例如: Explain what is meant by debit?

4. 翻译题(Translations)

5. 某些复习题答案(Keys to Selected Reviews)

(四) 参考译文(Reference Version)——提供每一课文的中文翻译,以便对照原文学习。

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Lessons

课 文



Lesson One

Overview of Accounting

会计概论

Importance of Accounting to Organizations and Individuals

Financial Accounting and Managerial Accounting

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.

Financial Accounting and Managerial Accounting are two major specialized fields in Accounting. Financial Accounting mainly reports information on the financial position and operating results of a business for both the external users and the busi-

business as well. Financial Accounting information is summarised and communicated to the interested users in the form of financial reports which are primarily composed of financial statements. They will be prepared and published at least annually to the external users.

Managerial Accounting provides special information for the managers of a company ranging from broad, long-range plans to detailed explanations of a specific operating result. Therefore, Managerial Accounting information focuses on the parts of a company and is reported timely as required for the efficient decisions. Emphasis on Managerial Accounting has increased in recent years as a result of the utilization of computers and sophisticated tools.

This book will focus on financial accounting.

Lesson Two

Accounting Elements

会计要素

Assets (资产) Liabilities (负债) Owners' Equity (所有者权益) Revenues (收入)
 Expenses (费用) Net Earnings (or Net Loss) (净收益) profit (利润)

Financial Accounting information is classified into the categories of assets, liabilities, owner's equity, revenues, expenses, and net earnings (or net loss). A good understanding of these accounting elements will be a good start in learning financial accounting.

Assets

Assets are the economic resources that are owned or controlled by a business and can be expressed in monetary units. Assets can be classified into current assets and non-current assets.

Current assets are the economic resources that would be liquidated within one year or one operating cycle (whichever is longer).

Examples of current assets include cash, short-term investment (marketable securities), notes receivable, accounts receivable, supplies, inventories, etc. Non-current assets consist of long-term investment and those economic resources that are held for opera-