

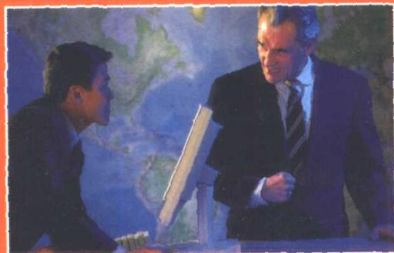
实用英语学习丛书

# 实用 会计英语

PRACTICAL

ENGLISH FOR ACCOUNTING

高平阳 编著



企业管理出版社

ENTERPRISE MANAGEMENT PUBLISHING HOUSE

# 会计英语

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# 前 言

“Why step forward when you can leap?”

这是若干年前普华永道(PWC)的一位合伙人对我说的一句话,意思是说“能站着就别趴着,能跑就别走路”。当我遇见越来越多的小有成就的会计师(CPA)因为不懂会计英语而怀“才”不遇,越来越多的中高层管理者因为看不懂英文会计报表而局促不安时,我意识到应该为他们做点事情,能够帮助他们真正站起来,跑下去,于是就有了这本书。

本书主要为已经掌握一般的英语基础的读者准备。对于有六年以上英语学习基础(高中毕业)的读者,或者已经在财会工作中颇有积累,想要学习专业外语,从而能够将自己积累的专业学识和经验用英语表述;或者从事管理工作,并在工作中需要阅读英文报表以及需要用英语和别人交流管理信息(大部分的管理信息来自会计信息),那么本书就是为此量身而做。但是如果读者觉得阅读书中的 Text A 非专业方面的内容有相当大的困难,我们建议读者先补习一下英语基础然后再阅读本书。

本书重点在于培养读者使用英文表述会计知识的能力和

帮助读者有效积累会计专业词汇,强调实用性。

在内容安排上,全书分 15 章,基本涵盖财务会计所有重要领域,较全面的收录了常见语言现象和常用会计词汇。

在体例安排上,我们殚精竭虑,尽己所能,以帮助读者最大限度地利用本书的内容。每章分四大块,分别为 Texts, Exercises, Reference Version of Texts 和 Extensive。

Texts 单元包括两篇课文,第一篇 Text A 是以对话形式出现,主要涉及实际工作中可能遇到的会计方面的问题,让读者能够身临其境,唤起自己的专业知识和工作经历,从而带着问题进入第二篇课文的学习。第二篇课文 Text B 以严谨的教材形式出现,深入浅出地介绍相关的会计知识,与前篇遥相呼应,相得益彰。该单元是本书最大的特色。这样的安排使得全书生动活泼,娓娓道来,激发读者学习的兴趣,同时通过大量的实际案例和日常对话在读者的工作经验和需要学习的内容之间架起一道桥梁,还保证了教授内容的完整性和系统性。

Exercises 单元练习题题型丰富,题量充足,设计独具匠心,是本书的另一大特色。该单元主要关注四个方面;对课文的理解能力、英汉互译能力、对词汇的掌握程度和用英文解决实际会计问题的能力,为此我们分别设计了 Reading Comprehension, Translation, Matching 和 Challenging problems (mini case) 四个子模块。由于 Texts 单元篇幅所限,加之财务会计

内容博大精深,纷繁复杂,为了让读者能够尽可能多地从本书中学到会计英语知识,我在 Exercises 模块中创造性地将知识点融入到习题中去。很多习题的内容超出了课文的内容,但是只要读者充分利用课文的相关内容,同时结合自己已有的会计知识,那么做习题的过程将成为读者主动利用现有知识,举一反三,有效学习会计英语的过程。另外,我们坚信“拳不离手,曲不离口”,实践练习大量是掌握知识的唯一途径,尤其是实践性很强的会计知识,我们希望读者充分利用该单元的内容。

Reference Version of Texts 单元给出了课文的译文,以帮助读者更好地理解课文内容,并可以将课文做为英汉互译的最好材料。

Extensive 单元是课文相关内容的深化,对一些实践中的热点问题做了探讨,以期能够帮助读者从一个更广的视角把握所学的会计知识的精髓;同时为了方便读者阅读,我们在该单元给出了很多关键词和难词的中文解释。

本书的成功依赖众多老师、同事和朋友的帮助和指导,在此一并向他们表示感谢。书中的英文资料基本来源于国外经典会计学教材,为此对最先将这些经典巨著介绍到中国的先辈们表示敬意。

最后,我要特别感谢我的老师秦冠华副教授和我的朋友王延胜先生。秦老师严谨的学风和渊博的学识让我受益匪浅

浅,他的热情支持和指导是本书得以成功的重要原因。另外,我的好朋友普华永道(PWC)王延胜先生,以一个国际会计师事务所的 CPA 的眼光和经验,给本书提出了很多宝贵的建议和意见,谨此致谢。

Have a enjoyable journey to the book!

高平阳





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# Chapter 1

## Is Accounting of Great Importance?

Texts

### *Text A More Bonus?*

The following is an excerpt from a conversation between Dawn Abrams and Kala Wiggins, just before they boarded a flight to Paris on United Airlines. They are going to Paris to attend their company's annual sales conference.

Dawn: Kala, aren't you taking an introductory accounting course at State College?

Kala: Yes, I decided it's about time I learned something about accounting. You know, our annual bonuses are based upon the sales figures that come from the accounting department.

Dawn: I guess I never really thought about it.