



新编高职高专**经济管理类**规划教材

实用会计英语

龚玲玲 张敏 © 编 著

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清华大学出版社

新编高职高专经济管理类规划教材

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龚玲玲 张敏 编著

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北 京

内 容 简 介

本书以作者编著的在华外企财务人员的财会培训讲义为蓝本,针对会计专业英语的核心能力,确立了会计英语4大岗位、7大核心技能、26个分解技能点、54个会计专业英语点,精炼了会计实务中所必需的会计专业英语知识与技能。选用单词巧记、情景模拟、口语对话、句型翻译、角色扮演、案例分析、综合模拟项目训练等丰富的方法,通过会计英语在服务业、商业和制造业三大行业的应用,达到预期的知识传达与能力训练的目标。本书还科学地融入了英国、美国、加拿大、澳大利亚等在国际会计领域较具影响力的会计执业资格考试的内容,很适合作为入门教材为会计人员参加ACCA、AICPA等考试打基础,为计划去海外攻读财会类专业的人员提供知识储备。

本书适合涉外会计、外贸会计专业的高职生,国际经济与贸易、国际工商管理等专业的本科生作为教材使用,也可作为外企财会人员准备和从事英语会计工作的培训教材或参考用书。

本书配有课件,下载地址为:<http://www.tupwk.com.cn/downpage>。

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图书在版编目(CIP)数据

实用会计英语 / 龚玲玲, 张敏 编著. —北京: 清华大学出版社, 2014

(新编高职高专经济管理类规划教材)

ISBN 978-7-302-36134-3

I. ①实… II. ①龚… ②张… III. ①会计—英语—高等职业教育—教材 IV. ①H31

中国版本图书馆CIP数据核字(2014)第069751号

责任编辑:施 猛 马遥遥

封面设计:牛艳敏

版式设计:方加青

责任校对:邱晓玉

责任印制:何 芊

出版发行:清华大学出版社

网 址:<http://www.tup.com.cn>, <http://www.wqbook.com>

地 址:北京清华大学学研大厦A座 邮 编:100084

社总机:010-62770175 邮 购:010-62786544

投稿与读者服务:010-62776969, c-service@tup.tsinghua.edu.cn

质量反馈:010-62772015, zhiliang@tup.tsinghua.edu.cn

课 件 下 载:<http://www.tup.com.cn>, 010-62794504

印 装 者:北京鑫海金澳胶印有限公司

经 销:全国新华书店

开 本:185mm×260mm

印 张:12.75

字 数:242千字

版 次:2014年5月第1版

印 次:2014年5月第1次印刷

印 数:1~2200

定 价:27.00元



会计专业英语是会计专业人员职业发展的必要工具。学习会计专业英语就是学习如何借助英语解决与完成会计实务中涉外的专业性和任务。

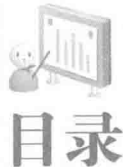
本书是校企合作、工学结合的成果。内容以作者编著的在华外企财务人员岗前培训的讲义为蓝本，经过多次调整，精炼了会计实务中所必需的会计专业英语知识与技能，较好地解释了初次接触一些西方会计的人员在学习与工作上常见的困惑，是会计人员准备和从事英语会计工作的参考用书。本书还科学地融入了英国、美国、加拿大、澳大利亚等在国际会计领域较具影响力的会计执业资格考试的内容，很适合作为入门教材为会计人员参加ACCA、AICPA等考试打基础，为去海外攻读财会类专业的人员提供知识储备。本书在编写过程中，充分发挥“浅、宽、精、用”的教学改革思想，精心编排，充分体现应用型职业技术教育模式的特色与教育对象的特点。在编写思路、载体选取和案例编写等方面有很强的独创性。

本书编者均是从事会计专业英语教学、外企职员财会英语培训及ACCA(英国特许公认会计师)考前培训近十年的老师与外企财务主管，他们拥有海外财会专业求学与教学经历，不仅熟悉中外会计专业知识，还具备丰富的会计英语教学与实践经验。同时，我们还非常有幸获得著名跨国财会业务流程外包企业简柏特(大连)有限公司财务运行中心副总裁何大玉女士，职业教育经验丰富的澳大利亚本迪哥职业技术学院(Bendigo TAFE)教师安妮·M. 琼斯(Anne M. Jones)女士，新西兰会计师协会委员、澳大利亚莫纳什大学(Monash University)财务会计教授朵·科奇兰(Dot Cochran)博士对本书前期开发的全力支持与指导。特别感谢ACCA官方认证黄金级培训机构中博诚通国际、大连新财经培训学校的ACCA讲师们，分享多年培训经验，参与本书的内容与案例的编写。在海外会计师事务所所有近十年从业经验的贵荣广讲师，大连职业技术学院外语教学部的关宜讲师，工商管理学院的张瑜、于威讲师参与了本书的编写，由关宜讲师完成对全书的校对。衷心感谢诸位为本书的创作贡献智慧和付出努力！

受专业视野和写作水平所限，书中难免存在不足之外，恳请读者不吝指正，我们将认真修订完善。反馈邮箱：wkservice@vip.163.com。

编者

2014年2月



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UNIT 1

THE WORLD OF ACCOUNTING

您好!

我是Aston会计公司培训部的Helen。我主要负责新员工的会计基础知识培训，请您也跟着我们的新员工一起来学习吧!



Goals 学习目标

1. Have general knowledge of accounting and its environment, including types of business and role of accounting in the business; users and their specific needs of accounting information; accounting profession, professional accounting bodies and accounting regulatory system
2. Get familiar with accounting conceptual framework
3. Get familiar with accounting elements and accounting equation
4. Master the skill of double entry bookkeeping

Guidance 学习指导

会计的产生与发展同人们管理经济、讲求经济效益有着紧密的联系，随着生产力的不断发展、管理水平的提高及人类对经济效益的更高追求，相应会对会计提出新的要求。由于各国的生产技术、生产关系、经济体制和上层建筑等的不同，各国的会计也有差异。但随着国际筹资、投资活动与跨国经营活动的增加，为尽可能消除各国会计处理上的差异，各国会计处理趋向某种程度的国际协调，即要求会计成为“国际商业语言”。

LESSON 1

ACCOUNTING AND ITS ENVIRONMENT

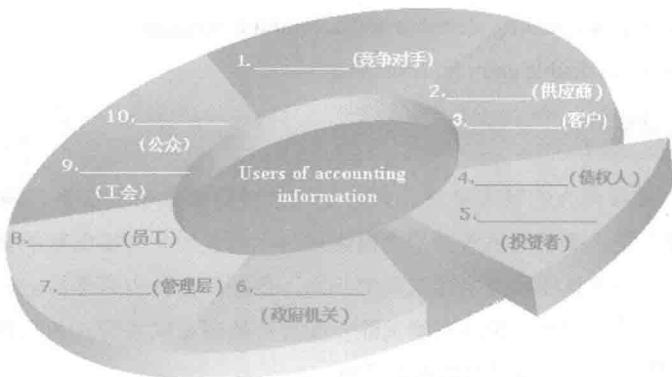
GOAL 学习目标

- Have general knowledge of different types of business and role of accounting in the business
- Have general knowledge of the users of accounting information and their specific information needs
- Have general knowledge of accounting profession, important professional accounting bodies and accounting regulatory system

MODULE 1 学以致用

Look at the pictures and match them with the correct words in the box

customer supplier lenders government competitor
 investor the public employee management labor union
 manufacturing merchandising service





11. (服务业)



12. (工业)



13. (商业)

MODULE 2 手不释卷

A. Reading material

1. Nature of business

1.1 Types of business entity

A business can be organized in three different ways: manufacturing, merchandising and service business, as shown in Exhibit 1-1.

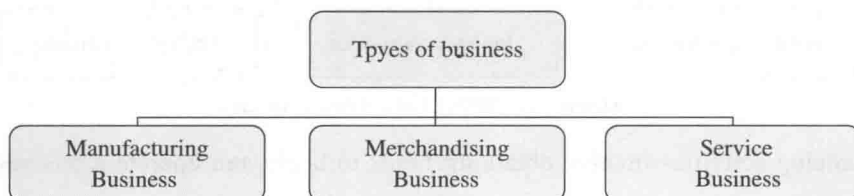


Exhibit 1-1 Types of Businesses

A manufacturing business converts materials into finished products through the use of machinery and labor.

A merchandising business must first purchase merchandises from other businesses (such as manufacturers or distributors) and then sell them to customers.

A service business provides services rather than products to customers.

1.2 Forms of business

Three different forms of businesses are proprietorship (or sole trader), partnership and corporation, as shown in Exhibit 1-2.

A proprietorship is owned and managed by one person, although there might be any number of employees. A proprietorship is fully and personally liable for any losses that the business might make.

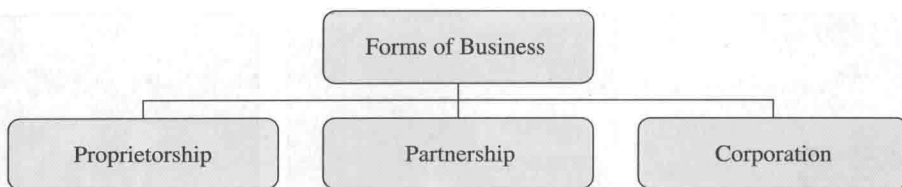


Exhibit 1-2 Forms of Business

A partnership is a business owned jointly by a number of partners. The partners are jointly liable for any losses that the business might make.

A corporation is owned by shareholders. Most corporations are limited liability corporations. For a limited liability corporation, the shareholders will not be personally liable for any losses the corporation incurs. The liability is limited to the nominal value of the shares they own. This limited liability is achieved by treating the corporation as a completely separate legal entity.

1.3 Types of business activities

Three different types of business activities are financing activities, investing activities and operating activities, as shown in Exhibit 1-3.

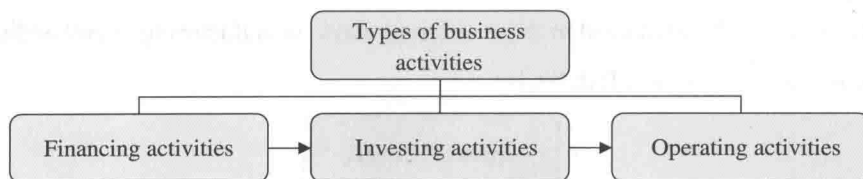


Exhibit 1-3 Types of Business Activities

Financing activities involve obtaining funds to begin and operate a business. After funds are financed, a business must use investing activities to obtain the necessary resources to start and operate the business. Once resources have been acquired, a business uses the resources to implement its operating activities.

2. Objectives of Accounting

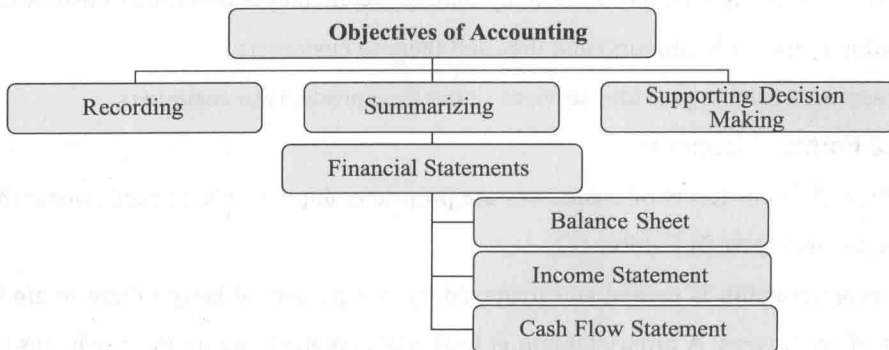


Exhibit 1-4 Objectives of Accounting

The objectives of accounting, are shown in Exhibit 1-4: ①Recording the business transactions; ②Summarizing the business transactions for a period in order to provide information about the company in the forms of financial statements, such as balance sheet, income statement, cash flow statement etc (see Exhibit 1-5 which briefly shows the information in each of the financial statements); ③Supporting decision making.

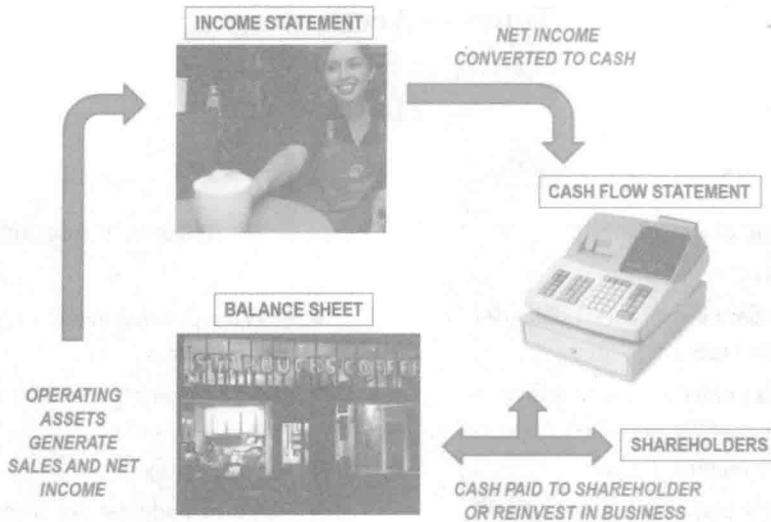


Exhibit 1-5 Summary of Information in the Financial Statements

3. Users of accounting information

In general, users of accounting information are divided into two major categories: internal information users and external information users.

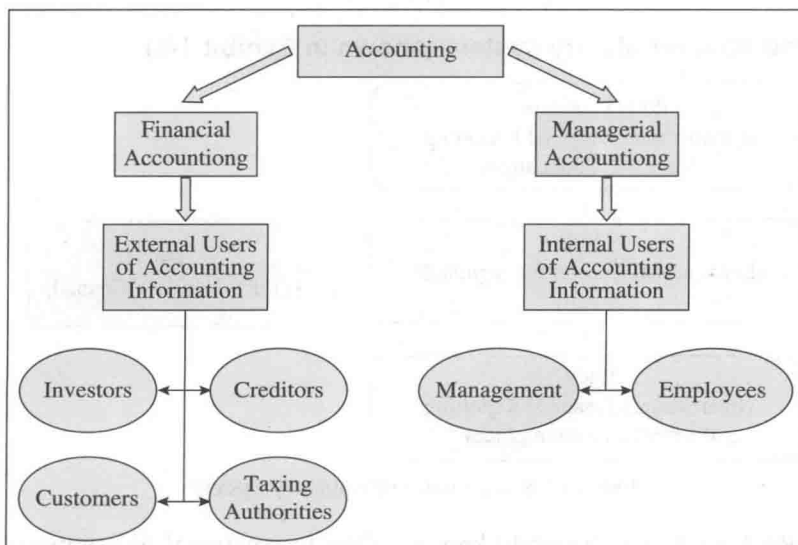


Exhibit 1-6 Users of Accounting Information

As it is illustrated in Exhibit 1-6, financial accounting is concerned with the production of financial statements for external users. Management (or managerial) accounting provides much more detailed and up-to-dated information for the management.

4. Types of accounting (shown in Exhibit 1-7)

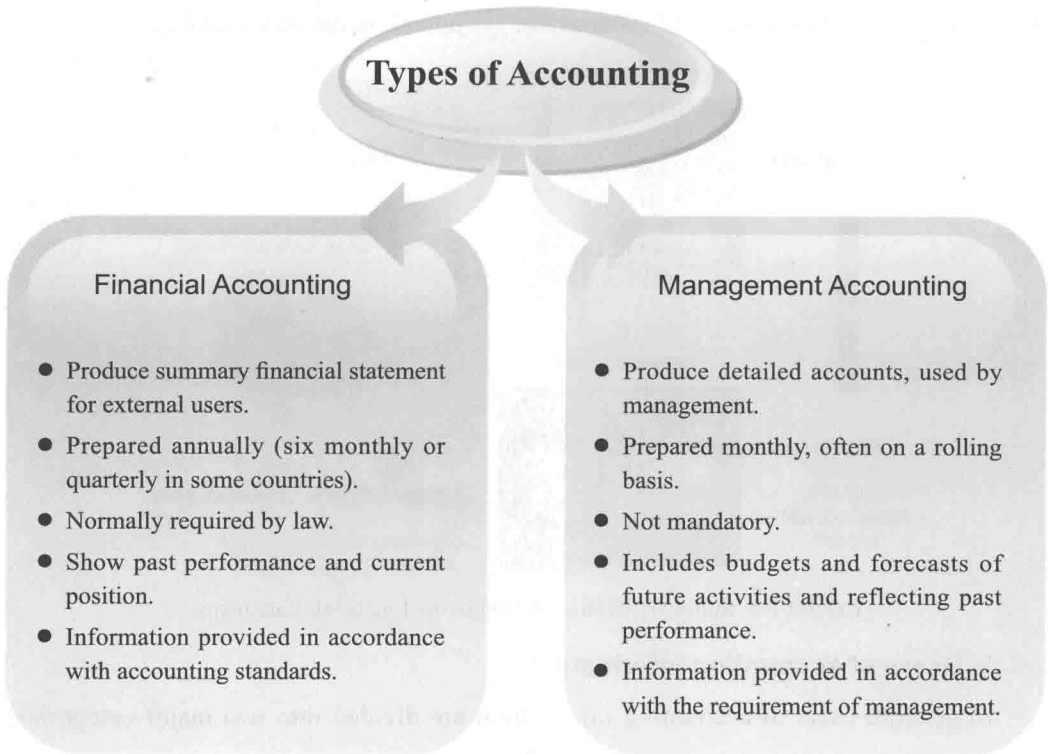


Exhibit 1-7 Types of Accounting

5. Accounting regulatory system (shown in Exhibit 1-8)

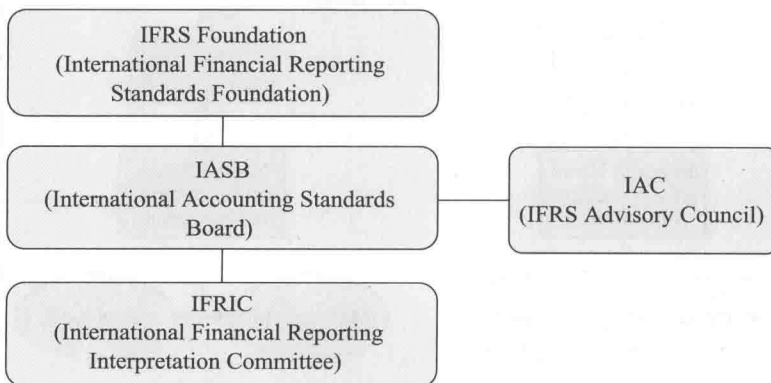


Exhibit 1-8 Accounting Regulatory System

The IFRS Foundation, formerly known as the International Accounting Standards Committee Foundation (IASC), is the supervisory body for the IASB.

IASB is responsible for adopting existed International Accounting Standards (IASs), developing and issuing new accounting standards called International Financial Reporting Standards (IFRSs). The Logo of IASB is shown in Exhibit 1-9.



International
Accounting Standards
Board®

Exhibit 1-9 LOGO of IASB

The IFRIC issues rapid guidance on accounting matters where divergent interpretations of IFRSs have arisen.

IAC provides a forum for the IASB to consult a wider range of interested parties affected by the IASB's work.

6. Professional accounting bodies

专业会计团体	使用地区	缩写
Association of International Accountants	International	AIA
American Institute of Certified Public Accountants	U.S.	AICPA
Association of Chartered Certified Accountants	U.K.	ACCA

B. Learn the new words and phrases in the passage and try to use them to make sentences

New Words

proprietorship	[prə'praɪətəʃɪp]	n. 独资经营
partnership	['pɑ:tənəʃɪp]	n. 合作关系, 合伙企业
financing	['faɪ'nænsɪŋ]	n. 筹集资金, 融资
investing	[ɪn'vestɪŋ]	n. 投资
operating	['ɒpəreɪtɪŋ]	n. 经营
communicate	[kə'mju:nikeɪt]	vt. 沟通, 交流
summarize	['sʌməraɪz]	vt. 总结, 概括
investor	[ɪn'vestə]	n. 投资者
creditor	['kredɪtə]	n. 债权人, 债主
globalization	[gləʊbəlaɪ'zeɪʃən]	n. 全球化
standard	['stændəd]	n. 准则, 标准

Useful Expressions and knowledge

1. General Motors 美国通用汽车公司
2. financial statements 财务报表
3. decision makers 决策者
4. Balance Sheet 资产负债表
5. Income Statement 利润表
6. Cash Flow Statement 现金流量表
7. government agencies 政府部门
8. managerial accounting 管理会计
9. tax bureau 税务局
10. financial accounting 财务会计
11. ACCA 英国特许公认会计师工会

ACCA成立于1904年，是目前世界上最大及最有影响力的专业会计师组织之一，也是在运作上通向国际化及发展最快的会计师专业团体。





12. IASB 国际会计准则理事会

International Accounting Standards Board (IASB)国际会计准则理事会，前身是International Accounting Standards Committee (IASC)国际会计准则委员会。于2000年全面重组，并在2001年初改为国际会计准则委员会，主要负责制定和发布国际会计准则，促进国际会计的协调。

C. Test your understanding

1. "Big Four" are the four largest international accountancy firms.

Please write their Chinese names in the blank

 <p>(1) _____</p>	 <p>(2) _____</p>	 <p>(3) _____</p>	 <p>(4) _____</p>
--	--	--	---

2. Match the words listed in the left box with the correct explanations in the right box

- A. Manufacturing business
 B. Sole trader
 C. Proprietorship
 D. Merchandising business
 E. Partnership
 F. Servicing business
 G. Corporation

- (1) A business provides services rather than products to customers.
 (2) A business also sells products to customers, but should first convert materials into finished products through the use of machinery and labor.
 (3) A business owned and operated by one person.
 (4) A business owned and operated by two or more people.
 (5) A business organized under state or as a separated legal entity.
 (6) A business purchases merchandises from other businesses and sells them to customers.

3. Fill in the blanks with correct words

(1) _____ (投资者) are interested in their potential profits and the security of their investment.

(2) _____ (管理层) need detailed and up to dated information such as profitability of individual departments and products, in order to control their business and plan for the future.

(3) _____ (员工与工会) need to know if an employer can offer secure employment and salaries.

(4) _____ (债权人) need to know if they will be repaid, which will depend on the solvency of the company.

(5) _____ (供应商) need to know the financial health of a business before agreeing to supply goods.

(6) _____ (顾客) need to know that a company can continue to supply them into the future.

(7) _____ (竞争对手) wish to compare their own performance against that of other companies and learn about their rivals.

(8) _____ (政府) needs to use accounting information to figure a company's tax liabilities and watch over the company's adherence on regulations.

MODULE 3 博学多才

A. Visit the relevant websites and learn some useful information

1. <http://www.ifrs.org/Home.htm>

推荐理由：国际会计准则理事会的官方网站。可查到一手的国际会计准则的修订条例和解析。

2. <http://www.accaglobal.com/>

推荐理由：英国特许公认会计师协会的官方网站。提供ACCA考试资料，会计职业培训与发展，会计专业前沿研究报告和实践等丰富的信息。

B. Help your understanding

Big four(“四大”)会计师事务所

◇ KPMG(毕马威)

KPMG专门提供审计、税务和咨询等服务，业务遍及全球。在全球近150个国家，拥有员工约140 000名。主要客户包括：美国通用电气、壳牌公司、辉瑞制药、雀巢公司、奔驰公司、百事可乐、花旗银行等。

◇ Ernest & Young(安永)

Ernest & Young专门提供审计与鉴证、税务咨询与筹划和财务咨询等服务。已有百年历史，业务遍及140多个国家，拥有员工135 000多名。主要客户包括：英特尔、可口可乐、沃尔玛、麦当劳等。

◇ Price Waterhouse Coopers(PWC)(普华永道)

PWC专门提供审计、税务、人力资源、交易、危机管理等服务。业务遍及154个国家和地区，拥有员工161 000多名。主要客户包括：埃克森、IBM、强生公司、戴尔电脑、福特汽车、雪佛莱和诺基亚等。

◇ Deloitte(德勤)

Deloitte专门提供审计、企业管理咨询、财务咨询、风险管理及税务等服务。业务遍及150多个国家，拥有员工14 500多名。主要客户包括：微软公司、宝洁、美国通用汽车公司等。

LESSON 2

ACCOUNTING CONCEPTUAL FRAMEWORK

GOAL 学习目标

- ✍ Get familiar with accounting conceptual framework
- ✍ Can explain underlying assumptions, principles and constraints of accounting information

MODULE 1 学以致用

Fill in the blanks with proper currency names and symbols

	
<p>例: 1. 货币名称: <u>美元</u> 英文名称: <u>U.S.Dollar</u> 货币符号: <u>USD</u></p>	<p>2. 货币名称: _____ 英文名称: _____ 货币符号: _____</p>
	
<p>3. 货币名称: _____ 英文名称: _____ 货币符号: _____</p>	<p>4. 货币名称: _____ 英文名称: _____ 货币符号: _____</p>