

● 21世纪高职高专会计学系列教材

会计英语

主 编 朱 超



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XIAMEN UNIVERSITY PRESS

21 世纪高职高专会计学系

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C A I W U R U A N J I A N Y I N G Y O N G S H I W U

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总序

美国经济学家哈比森(F. H. Harbison)认为:“人力资源是国民财富的最终基础。一个国家如果不能发展人民的技能和知识,就不能发展任何别的东西。”二战后的西欧国家和日本,尽管在人力和物质财富上遭受了巨大创伤,但在较短的时期内在经济发展上却取得了巨大的成功。其主要原因之一就在于这些国家重视教育,特别是通过高等职业技术教育来提高劳动者的素质,使他们能很快地与引入的资本、新的生产技术和工艺,以及管理技能相结合,把本国经济很快地推向前进。例如,在德国,职业技术教育被认为是战后国家重新崛起的“秘密武器”;在日本,职业技术教育被看成是“经济发展的柱石”。

随着中国经济的高速发展,对高素质的技能型、应用型人才的需求越来越大。通过职业技术培训和教育,提高劳动者的生产技能和管理水平,切实提高人力资本的质量,已是一个非常迫切的现实问题。进入21世纪后,高等职业教育的改革和发展呈现出前所未有的发展势头,学生规模已占我国高等教育的半壁江山,成为我国高等教育的一支重要的生力军。与大学教育相比,高等职业教育的基本目标是培养适合社会需求的技能型、应用型专业人才,其教学特点是设计以“技术应用”为主、理论够用的课程体系。因此,高等职业教育本身具有鲜明的职业特征,这就要求我们在课程体系设计上体现职业教育的特色,认真研究和改革课程教学内容及教学方法,努力加强教材建设。而高等职业会计专业教育是财经类高职教

育的一个重要组成部分,其教育目标是培养高素质的应用型会计技术职业人才。但迄今为止,大多数高职会计专业教材只是大学本科教材的简化和重复,符合职业特点和需求的教材还不多。为此,我们尝试编写了本系列高职会计专业教材。

本系列教材的编写正值新企业会计准则及中国注册会计师审计准则施行之时,因此本系列教材相关内容均按照新准则编写,同时根据高职教育的特点重新规划了教材体系,重组系列课程的教材结构,突出人才培养的实践性、应用性的原则。按照教育部制定的“高职高专教育基础课程教学基本要求”,教材的基础理论以“必要,够用”为度,突出基础理论的应用和实践技能的培养。

深圳职业技术学院是我国首批高职类示范性院校,其会计专业是该校重点专业,拥有一支较强的师资力量,在全国各高职院校中享有较高的声誉。本系列教材由该专业长期从事高等职业教育、有丰富教学经验和实践经验的资深教师精心编写,由厦门大学出版社陆续向广大读者推出。相信本系列教材在为我国培养高职会计专业技能型、应用型人才中将会发挥其重要的作用。

闫红玉

2007.3

前 言

高等职业教育是正在蓬勃发展的教育领域,它培养出来的学生将是生产第一线的技术骨干,所以它在培养学生的职业技能时,特别注重对学生的动手能力的训练。本书作者是会计专业教师,曾在普通高校工作过十年,在企业担任过五年的会计主管,并具备会计师职称,在高职教育第一线工作也已有十多年,有出国专业进修学习的经历,因此对如何将专业知识及动手能力更好地结合有很多体会与经验。众所周知,会计记录与报表是计税的依据,会计与税务业务之间的联系是非常紧密的。在企业,计税、报税缴税也是会计部门负责的。就是说,会计人员必须了解税务,税务工作者、税务咨询人员也必须了解会计业务。所以,这两方面的内容融合在一起是符合会计、税务实务需要的。

本书在编写过程中,主要注重实用性。没有用太多的文字叙述会计、税务的历史与理论,而是详细介绍会计、税务的实际工作内容,特别注重英语在会计、税务实务中的具体运用,如常用的会计、税务专业英语词汇,日常主要经济业务的英文描述,各个会计、税务业务过程的英语表述,会计报表的英文表现形式和在会计、税务工作中常用的交流语言和词汇等。课后有相应的实务练习,如分录、登账及期末编制工作底稿和报表。重在培养学生用英语处理日常会计、税务业务的能力。此外,由于专业英语的复合句较多,因此在课文的内容编写上,特别选择了一些有典型意义的句型,使学生在学学习专业英语的同时,巩固英语语法知识。

本书内容简练,习题难易适中、实用;适合作为高职高专及成人高校会计、税务专业的专业英语教材,也可作为普通大学本科生及在职会计工作人员的教材与学习资料。

本书共分两大部分:会计篇(共十二课)与税务篇(共七课)。

在本书的编译过程中,编者参考了大量英文原版的会计、税务英语教科书与报刊资料,并得到有关专家的热心指教与支持,在此谨致谢忱。

由于时间仓促,加之编者水平有限,书中难免有不妥之处,望广大读者批评指正。

编者
2007年5月

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Part One: Accounting

Lesson One Financial Accounting

——A special information processing system

Accounting is a kind of special information processing system, in which all the monetary business transactions (those business activities that can be measured in monetary terms, and they are always be classified into three kinds: financing activities, investing activities, and operating activities) of a company occurred in certain operating period and their economic impacts on that company (business entity) are identified, collected, recorded, classified, summarized, and reported. The people who conduct such work are called accountants. Since accounting system measures business activities, processes that information into reports and communicates those results to decision makers, people always call accounting as the “language of business”.

The users of accounting information may be divided into two major categories: external users and internal users.

External users are those groups or individuals outside the company and have not directly relation to the day-to-day operations of the business, but they care about the financial situations and operating results of this company for certain reasons. Among them are absentee owners, potential investors, suppliers, creditors, potential creditors, customers or clients, labor union representatives, related government agency and so on.

The things that the external users care about often are: Is the company earning satisfactory income? Will the company be able to pay its debts as they come due? How does the company compare in size and profitability with competitors? Is it the good time to invest money or lend money to this company? They can get judgment from the financial reports of the company.

Internal users include all levels of management personnel of a business

entity, such as: board of directors, chief executive officer, chief financial officer, vice presidents, business unit managers, plant managers, store managers, line supervisors. They are responsible for the planning and controlling different levels of daily business operations. They can find some important points or evidences from financial reports and control, adjust or solve some problems occurred in time. The important points or evidences are as follows: How much did we earn this month? Is cash sufficient to pay bills? Can we afford to give employee salary raised this year? How is the unit cost of our products? Which product is going to break-even point?

Several branches of accounting have evolved to meet the needs of different external users and internal users. Three most important branches have been identified as financial accounting, managerial accounting and cost accounting.

Financial accounting is primarily designed to provide financial statements to external users for their decision purpose, although internal users also make good use of these financial statements in their decision making process.

In view of the diverse range of external users of financial data, the general-purpose financial statements developed by the accounting profession meet the needs of all the decision-makers. Generally, the financial information of an entity is disclosed in four financial statements (sometimes attached with accompanying notes):

1. The income statement.
2. Statement of owners' equity.
3. Balance sheet.
4. Cash flow statement.

The function of the financial reports centers on a fair presentation of:

First: The performance or profitability of a business company, to which the most important data is net income.

Second: The financial condition (or position, or status) of a business company. This means whether the entity has the ability to pay back its due debts, along with the potential of generating future positive cash flows. If a company is unable to meet its mature obligations, the firm's survival will be

threatened.

Third: The effectiveness of using the economic resources invested in the enterprise.

Managerial accounting is primarily designed to provide the more detail financial information for internal users, such as top executives or department heads. Some of the information is confidential and very important in assisting them in reaching certain operating decisions. Managerial accounting deals heavily in the areas of planning, controlling, and decision-making.

Cost accounting, as an important aspect of managerial accounting, deals with the collection, allocation and interpretation of all the costs and expenses incurred in business operation. Once cost is determined, management can proceed with analysis of the following:

1. Anticipated costs for various planning purposes.
2. Budgeted versus actual costs when appraising cost controlling system.
3. Relevant costs of different alternatives involved in decision-making.
4. Costs of producing goods and services when pricing and inventory evaluating.

There are also other classifications of accounting according to their working fields: public accounting, private accounting and government accounting.

Public accounting are accounting services [such as auditing, taxation consulting, and management advisory services(MAS)]. provided by those professional accountants who are often called certified public accountants (CPAs). CPAs are individuals who, like licensed doctors, dentists, and lawyers, are licensed to practice their accounting profession. The CPA certificate is only granted to those people who have passed a rigorous two-and-a-half-day examination and meet the requirements for certain accounting experience and education.

CPAs render accounting services to any kinds of entities (e. g. , supermarkets, hotels, publishers, equipment manufacturers, and professional sports clubs even individuals), regardless their size, type, nature or location. Some public accounting firms have many clients and have

offices from coast to coast and even in offshore, while others operate on a much smaller scale and are established on a regional or local basis. Most of their services are in the fields of auditing, income tax consulting, and management advisory services (MAS)

Private accounting: sometimes referred to as industrial accounting, which is another major branch of the accounting profession. Rather than performs accounting services for many different clients, a private accountant is employed by one business and renders services exclusively for that business.

Government accounting: in China, it is also called "budget accounting". It is conducted by those accountants employed by governmental agencies in different level, such as local province (state), or central (federal) level.

Besides, several important concepts need to be mentioned:

1. Accounting information is always provided periodically, such as monthly, quarterly or semi-annually or annually.

2. The information provided by accounting system are quantitative, and always in monetary terms, and they are the true records of the past business transactions, rather than qualitative, judgmental evaluations.

3. Accounting system is different from other information system for it following its own unique working principles or standards, language, and working process. These will be explained in later lessons.

4. Accounting system is also dynamic. As the needs of society and the environmental conditions change, so the techniques, concepts, and to some extent even the basic objectives of accounting must also be changed.

5. Accounting system must be suitable to the characteristic and requirement of the entity, such as the nature of operations [Generally, the businesses are divided into three categorizes: (A) Sole Proprietorship: business owned by one person. (B) Partnerships: business owned by two or more persons. (C) Corporation: separate legal entity under state corporation law having ownership divided into transferable shares of stock], structure of organization, management system, and the impacts of government policies, laws and regulations.

New Words, Phrases and Special Terms

accounting		<i>n.</i>	会计, 会计学
monetary	[ˈmɒnɪtəri]	<i>adj.</i>	货币的, 金融的
business	[ˈbiznis]	<i>n.</i>	商业, 生意, 营业, 商行, 权利
transaction	[trænzækʃən]	<i>n.</i>	交易, 经济业务, 会计事项
impact	[ˈɪmpækt]	<i>n.</i>	效果, 影响, 冲击
terms	[tɜ:m]	<i>n.</i>	术语, 期限, 条款,
loan	[ləʊn]	<i>n.</i>	贷款, 放款
financial	[faɪˈnænsəl]	<i>adj.</i>	财务的, 理财的, 财政的, 金融的
profitability	[ˌprɒfɪtəˈbɪləti]	<i>n.</i>	赢利能力, 获利能力
due	[dju:]	<i>adj.</i>	到期的, 预期的, 应有的
debt	[det]	<i>n.</i>	债务, 欠款, 借款
budget	[ˈbʌdʒɪt]		预算
financial situation (or status)			财务状况
operating results			经营成果
financial accounting			财务会计
general purpose financial statement			对外财务报告
the income statement			利润表
statement of owners' equity			所有者权益变动表
balance sheet			资产负债表
cash flow statement			现金流量表
management	[ˈmænidʒmənt]	<i>n.</i>	管理, (the~) 管理当局, 管理人员 (总称)
managerial accounting or management accounting			管理会计
public accounting			公共会计, 执业会计
certified public accountant			注册会计师, 开业会计师
private accounting			私雇会计, 企业会计