

高等学校应用技术型经济管理系列教材（会计系列）



高等学校应用型经济管理规划教材

总主编 / 李 雪 主审 / 徐国君

会计英语

Accounting English

孙晓彤◎主编



立信会计出版社

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总 序

教材是高校实现人才培养目标的重要载体,教材及教材建设对高校发展具有举足轻重的作用。与培养模式相对应的教材是培养合格人才的基本保证,是实现培养目标的重要工具。由于历史的原因,在财经类教材的出版方面,相关出版社出版研究型本科或者高职高专、中等职业等层次的教材较多,也较成熟,而在应用技术型本科教材出版上比较欠缺,虽然近年来也出版了一些这方面的教材,但总体而言,还是缺乏权威性、普适性、实用性和创新性。造成这种状况的原因主要在于:出版社对财经类应用技术型本科教材的出版还不够重视,没有进行有效的组织;财经类应用技术型本科院校多为新建院校,教材建设相对滞后,主观上也较愿意使用研究型本科教材;在教材使用中存在比较严重的混用现象,教材的目标读者群不明确,如不少教材既适用于研究型本科又适用于应用技术型本科,或者既适用于本科又适用于高职高专。

由于目前应用技术型教材种类和数量匮乏或质量欠佳,应用技术型本科不得不沿用传统研究型教材,比如,东北财经大学会计系列教材(包括《基础会计》《中级财务会计》《管理会计》《高级财务会计》《审计》等),中国人民大学会计系列教材(如《成本会计》),教育部统编教材(如《财务管理》)等国家级规划教材。这些教材本身的质量很好、级别很高,但是并不适用于应用技术型本科的教学,教师和学生普遍反映不好用。即使从全国范围看,也还没有相对成套、成熟的适合应用技术型高校使用的教材,不适应教育教学要求。存在的主要问题包括:①教材的定位和要求较高;②教材的内容多、难度大;③教材着重于理论解释,相关案例、实训等内容较少,缺乏普适性、实用性。所以,需要编写适应学生水平、便于学生接受的应用技术型教材。

我们组织具有多年应用技术型人才培养经验的优秀教师和实务界专家编写了本套系列教材。本套系列教材由《会计基本技能》《基础会计》《中级财务会计》《成本会计》《管理会计》《财务管理》《会计信息系统》《审计学原理》《审计实务》《税法》《经济法》《金融学》等构成。为了保证教材的质量,我们聘请了著名高校的专家、教授对本套系列教材编写进行专门指导和审核。每本教材至少有一名本学科的知名专家或学科带头人提出审核指导意

见,有一名高等院校教学一线的高级职称教师参与组织编写,有一名行业协会、实务界专家和研究机构人员提出编写建议。

本套系列教材的特色如下。

1. 应用性

应用技术型本科教材应坚持培养应用技术型本科人才的定位,充分吸收和借鉴传统的普通本科教材与高职高专类教材建设的优点和经验,以就业为导向,做到理论上优于高职高专类教材、动手能力的培养上优于传统的本科院校教材。

本套系列教材体现了应用技术型本科的定位,体现了素质教育和“以学生发展为本”的教育理念,遵循了高等教育教学基本规律,重视知识、能力和素质的协调发展,根据应用技术型人才培养模式对学生的创新精神、实践能力和适应能力的要求,在内容选材、教学方法、学习方法、实验和实训配套等方面突出了应用性特征。

2. 针对性

本套系列教材的编写符合会计学、财务管理和审计学专业的培养目标、培养需求、业务规格(知识结构和能力结构)和教学大纲的基本要求,与各专业的课程结构和课程设置相对应,与课程平台和课程模块相对应。本套系列教材在结构的布局、内容重点的选取、示例习题的设计等方面符合教改目标和教学大纲的要求,把教师的备课、试讲、授课、辅导答疑等教学环节有机地结合起来。

3. 先进性

本套系列教材反映了应用技术型会计人才教育教学改革的内容,能够反映学科领域的新发展。本套系列教材的整体规划、每一种教材构造等均体现了实用性和创新性。本套系列教材还强调了系列配套,包括了教材、学习指导书、教学课件等。

4. 基础性

本套系列教材打破传统教材自身知识框架的封闭性,尝试多方面知识的融会贯通,注重知识层次的递进,体现每一门科目的基本内容,同时,在具体内容上突出实际的运用知识的能力,使本套系列教材做到“教师易教,学生乐学,技能实用”。

5. 易于自学性

自学能力的培养是高等教育应该教授给学生的一项基本能力。只有具备了自主学习的能力,才能最终建立起终身学习的保障体系,这也是应用技术型本科人才培养的客观要求。应用技术型高校的生源素质与其他高校相比存在较大差距,除一部分高考发挥失误的学生外,有相当一部分学生在学习习惯、基础知识等方面存在一定的欠缺,这就要求本套系列教材要能调动这部分学生的学习积极性,在理论方面尽量通俗易懂,在实践方面尽

量采用案例式教学。为了有利于学生课后自主学习,本套系列教材配套了学习指导书和教学课件。

因此,本套系列教材的定位把握准确,教材的特色明显,适用于应用技术型高等学校教学,容易得到学生和市场的认可,便于学生的自学和教师的教学。

高等学校应用技术型经济管理系列教材(会计系列)凝聚了众多领导、教授和专家多年来的经验和心血。当然,由于我们的经验和人力有限,教材中难免存在不足,我们期待着各位同行、专家和读者的批评指正。我们将随着经济发展和会计环境的变迁不断地修订教材,以便及时反映学科的最新发展和人才培养的最新变化。

李 雪

2019年7月

前 言

本书为高等学校应用技术型经济管理系列教材之一,在充分吸收和借鉴传统的普通本科院校教材与高职高专类教材建设的优点和经验的基础上,以就业为导向,力争做到在理论上高于高职高专类教材、在动手能力的培养上高于传统的本科院校教材。

多年来,英语一直是大学生的必修课程,但学生从小学、中学到大学接触的英语几乎都是人文方面的内容,很多学生学习英语是为了考试,对英语与将来的职业挂钩考虑较少。本教材全面介绍了常见的会计英语词汇及其专业用法。培养学生在工作过程中的英语交际能力,真正体现高等院校行业英语教学的实践性和职业性。

在编写风格上,本教材注重循序渐进,由浅入深,注重对会计基础性内容的阐述和介绍会计基本方法的应用。每章的重难点提示和复习思考题有助于读者对本教材基本内容和方法的理解和把握。

本教材共分10章,主要介绍了最基本的会计知识,如基本会计规范、记录经济业务、流动资产与非流动资产、流动负债与非流动负债、所有者权益、收入与费用等。每章都结合相关案例对重点内容进行讲解,并加入“延伸阅读”“相关思考”“本章小结”“重要概念”等内容,以培养学生的分析能力和创新能力;将会计专业知识与专业英语词汇紧密结合,以增强学生的应用能力。

本教材主要作为普通高等教育经济管理类专业教材,也可供相关专业人员参考。

本教材重视学生会计英语能力的提高,培养学生在工作过程中的英语使用能力,真正体现高等院校行业英语教学的实践性和职业性。主要有以下几方面的特点:

(1) 本教材遵循国际会计惯例,所依据的会计规范是最新的国际会计准则。

(2) 基于学生实际水平的难度控制。本教材用英文讲解会计知识,为了降低学生的畏难情绪,我们对句子的难度和长度进行了控制,对生词率和复现率也根据学生实际作了调整,真正做到“实用为主、够用为度”,全面保障课堂教学的实际效果。

(3) 理论联系实际,本书尽量完美地将理论知识与实务相结合,重视知识、能力和素质的协调发展,以培养应用型人才为目的,增强学生的创新精神、实践能力和适应能力。

(4) 与以往同类教材相比,本教材在编写理念上有了新的突破,倡导用英语学习会计而不是单纯为会计学习英语,能更好地体现学英语为专业服务的宗旨。

(5) 在会计方法的介绍上,详略得当,突出本教材所要达到的主要目的,集中讲述会计的基本方法,对某些枝节性内容尽量少涉及或不涉及。

本教材由孙晓彤主编,纪安坤、张念念、耿菲为副主编,罗园园、于群、朱鹤为编者。具体分工如下:第一章总论(孙晓彤),第二章基本会计规范(张念念),第三章记录经济业务(张念念),第四章流动资产与非流动资产(朱鹤),第五章流动负债与非流动负债(罗园园),第六章所有者权益(孙晓彤),第七章收入与费用(于群),第八章基本财务报表(耿菲),第九章财务管理(纪安坤),第十章审计与鉴证业务(纪安坤)。

在本教材编写的过程中,我们参考了大量相关教材和论著,在此向有关作者致以深深的谢意!

本教材的编写先后经过多次讨论研究,力求内容编排合理、避免错误,但难免存在考虑不周、表达不妥当的地方,书中疏漏不足之处,敬请读者批评指正。

编 者

2019年7月

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Informative Abstract

This chapter mainly introduces the accounting history and it’s development, basic theories of accounting, and accounting ethics. The basic accounting theories contain accounting underlying assumption, qualitative characteristics of financial information, accounting elements and accounting equation.

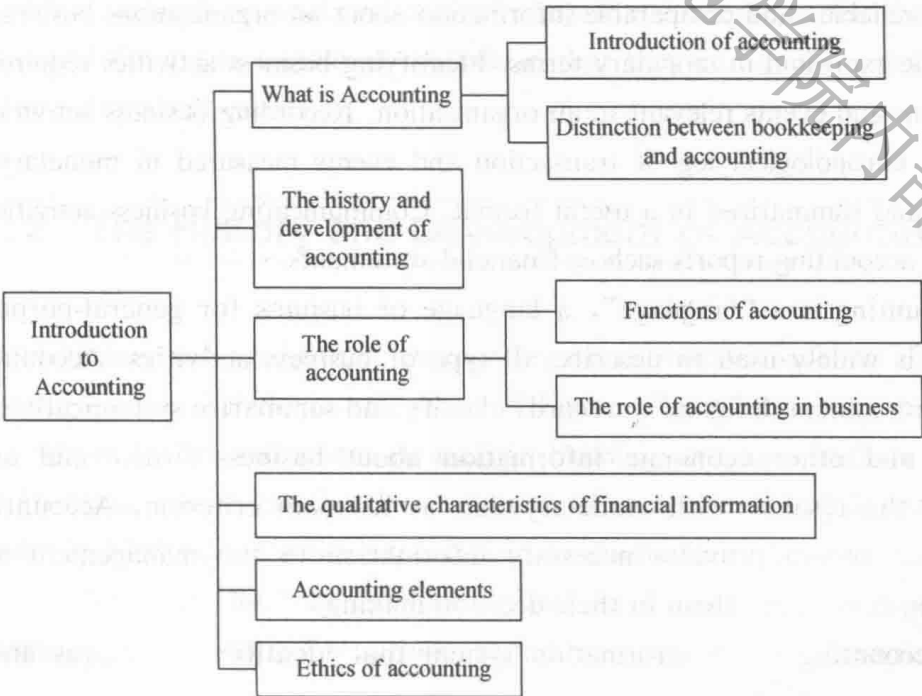
Key and Difficult Points

The basic theories of accounting.

Learning Objective

After studying this chapter, you should be able to understand the basic meaning of accounting, related theories, and the accounting ethics.

Knowledge Framework





Reading Material

Accounting Globalization

No matter people agree or disagree with the effects of globalization, one thing that most people agree with is that it has transformed our world. The accounting profession, like many others, has not been immune from these effects. Combined with the developments in information technology and regulatory changes introduced by governments, this trilogy has led to a metamorphosis of accounting principles and practices. The ongoing challenge for our profession is to continually respond as the needs of the markets in transform.

The environment and platform for financial reporting is becoming universal to the companies, accountants, investors and governments. The great news for accountants is that many opportunities have emerged as a result of these changes. Qualified accountants who have a sound knowledge of accounting from a global context are wanted for their services across the world by businesses expanding in emerging markets.

1.1 What is Accounting

1.1.1 Introduction of Accounting

Accounting is an information system that identifies, records, and communicates relevant, reliable, and comparable information about an organizations business activities that can be expressed in monetary terms. Identifying business activities requires selecting transactions and events relevant to an organization. Recording business activities requires keeping a chronological log of transaction and events measured in monetary unit and classified and summarized in a useful format. Communicating business activities requires preparing accounting reports such as financial statements.

Accounting is a “language”, a language of business for general-purpose in the world. It is widely used to describe all type of business activities. Accounting is an information system designed to record, classify and summarize systemically significant financial and other economic information about business firms, and analyse or interprets the results, with monetary unit as its main criterion. Accounting as an information system provides necessary information to the management and those outside the firm to aid them in their decision making.

So accounting is an information system that identifies, measures and records

business activities, processes the information of those activities into reports and financial statements, and communicates these findings to decision-makers.

1.1.2 Distinction between Bookkeeping and Accounting

Earlier accounting procedures were simple in comparison with modern methods. The simple bookkeeping (also called recordkeeping) procedures used a hundred years ago have bookkeeper kept the books of accounts for an organization. Bookkeeping is an indispensable subset of accounting. Bookkeeping refers to the process of accumulating, organizing, storing, and accessing the financial information base of an entity, which is needed for two basic purposes: (1) Facilitating the day-to-day operations of the entity; (2) Preparing financial statements, tax returns, and internal reports for managers. Bookkeeping can be deemed as the financial information infrastructure of an entity. The financial information base should be complete, accurate, and timely.

Today, a sharp distinction is made between the relatively unchanged work performed by a bookkeeper and the more sophisticated duties of the accountants. The bookkeeper simply enters data in financial record books which is just one part of accounting.

The modern accountant is concerned not only with record keeping but also with a whole range of activities involving planning and problem solving, control, evaluation, review, and auditing. The new focus of accounting is on the ultimate needs of those who use accounting information, whether these users are inside or outside the business itself. Accounting also identifies and communicates information on transactions and events, and it includes the crucial processes of analysis and interpretation. Accountants must understand the entire system of records so that they can analyze and interpret business transactions and events.

1.2 The History and Development of Accounting

Accounting has a long history. Accounting records date back to the ancient civilizations of China, Babylonia, Greece and Egypt. The rulers used accounting to track the costs of labour and materials used in building structures such as the great pyramids. However, the name that looms largest in early accounting history is Luca Pacioli, who in 1494 first described the system of double-entry bookkeeping used by Venetian merchants in his "Summa de Arithmetica, Geometria, Proportioni et Proportionalita". Businesses and governments had been recording business information

long before the Venetians. But it was Pacioli who was the first to describe the system of debits and credits in journals and ledgers which is still the basis of today's accounting systems.

The industrial revolution spurred the need for more advanced cost accounting systems, and the development of corporations created large groups who were not part of a firm's management but had a vested interest in the company's results—namely, share owners and bondholders who provided external financing. The rising public status of accountants helped to transform accounting into a profession, first in the United Kingdom and then in the United States. In 1887, thirty-one accountants joined together to create the American Association of Public Accountants. The first standardized test for accountants was given a decade later, and the first CPAs were licensed in 1896.

The need for accounting has existed as long as there has been business activity. Double-entry bookkeeping was developed in Europe in the Middle Ages to serve for ownership. The growth of large stewardship role led to the development of depreciation accounting and other methods of averaging when the projects spanning long time periods in the industrial revolution. Over the last 150 years, laws have been progressively introduced to provide for greater disclosure of financial information.

The Great Depression led to the creation of the Securities and Exchange Commission (SEC) in 1934. All publicly-traded companies were required to file periodic reports with the Commission which had been certified by members of the accounting profession. The American Institute of Certified Public Accountants (AICPA) and its predecessors had responsibility for setting accounting standards until 1973, when the Financial Accounting Standards Board (FASB) was established. Then AICPA and the FASB began to establish the Generally Accepted Accounting Principles (GAAP) standards for the U.S. The accounting industry thrived in the late 20th century, as the large accounting firms expanded their services beyond the traditional auditing function to many forms of consulting. However, as their responsibilities expanded beyond that of financial watchdog, accounting firms also began to get embroiled in corporate scandals. The Enron scandal, publicized in October 2001, eventually led to the bankruptcy of the Enron Corporation, an American energy company based in Houston, Texas, and the dissolution of Arthur Andersen, which was one of the five largest audit and accountancy partnerships in the world. In addition to being the largest bankruptcy reorganization in American history at that time, Enron was cited as the biggest audit failure.

Nowadays, the growth of organization, changes in technology, government regulation and the globalization of economy, a number of specialized fields of

accounting have evolved such as human resource accounting, environmental accounting, all of them promote the development of accounting.

1.3 The Role of Accounting

1.3.1 Functions of Accounting

The three major functions of accounting are: (1) To collect and store data concerning a business's financial activities. The information is gathered from source documents, recorded first in journals and then posted to ledgers either manually or with accounting software. (2) To supply information that can be used for managerial reports, financial statements, strategic planning and decision-making. (3) To provide controls that effectively, efficiently and accurately record and process data.

1.3.2 The Role of Accounting in Business

Businesses both large and small, public and private, for profit and nonprofit, are driven by numbers. Whether it's tracking sales, managing inventory or making payroll, smart managers know that keeping tabs on those numbers is crucial, but without a solid accounting function, that task can become an organizational nightmare. Organizations which are seeking a well-rounded accounting function need to consider several aspects of accounting besides simple debits and credits.

1. Financial Accounting

Financial accounting is mainly a method of reporting the financial performance and financial position of a business. It is not primarily concerned with providing information towards the more efficient running of the business. Although financial accounts are of interest to management, their principal function is to satisfy the information needs of persons not involved in running the business. It provides historical information.

2. Management Accounting

Management accounting is a profession that involves management decision making, devising planning, performance management systems, providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy. The information needed for management go far beyond those of other users. Managers have the responsibility of planning and controlling the resources of the business. Therefore they need much more detailed information. They