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序

党的第十四次全国代表大会,确立了我国社会主义市场经济的新体制。随后财政部经国务院批准发布了《企业财务通则》和《企业会计准则》。“两则”的出台是我国财务会计模式的重大转变,对我国财务会计与国际财会惯例接轨是十分有益的。因此,受到社会各方面的关注。由于我国长期以来实行传统的计划经济,与国际交往较少,对国际财会惯例不了解、不熟悉,加上财会战线不少老同志对英语多年已经生疏了,因此由我院留学英国的工商管理硕士(MBA)研究生药朝诚同志主编的《中英文会计实务》一书出版的正是时候。这本书对我国广大财会工作者,特别是对从事涉外企业财会的工作人员无疑是十分有用的。

我阅读本书后觉得该书内容全面、体系新颖、方法务实、文字简炼,通俗易懂,具有较强的可读性和操作性,故乐为之作序。

杜英斌(会计学教授)

山西财经学院院长

Preface

New policy for establishing China's socialist market economy had been officially confirmed by the 14th National Congress of the Communist Party of China. Afterwards, being approved by the State Council, the Ministry of Finance had issued the Unified Rules on Enterprises' Finance, and the Accounting Standards on Business Enterprises. The two official documents indicate that the accounting model of China's enterprises is under drastic changes, and they are useful for China's accounting system to be compatible with the international one. Therefore, the event has attracted attentions of whole society.

For a long time, the planned economic policy has been adopted traditionally by Chinese government. It has resulted in that our financial and accounting workers are having poorer awareness to international accounting practice, and less opportunities to exchange their views internationally. Moreover, the English language has become relatively new to quite a some senior accounting staff, since they may have dropped the language for years.

It is the right time to publish the book — Accounting Practice in English & Chinese, edited in both English and Chinese, by Comrade Yao Chao Cheng (MBA. UK), teaching presently at Shanxi Finance & Economics University. Undoubtedly, the book 'll be helpful to financial and accounting professionals, especially to those who are working in foreign companies, or joint-ventures.

After reading, I am impressed by the book's new style, the all-inclusive contents, the practical methods and its simple wording. The book is very readable and the methods introduced are easy to apply.

It is my pleasure to write this preface.

Du Ying Bing (Professor of Accounting)
President of Shanxi F/ E University

DSI

Dywidag Systems International GmbH
Endinger 1
Munich Germany

To: Mr Yao Chao Cheng (MBA)

Shanxi Finance & Economics University

From: Joachim Heintz

Dywidag Systems International GmbH, Germany

Re: Congratulations

Dear Mr Yao,

Many thanks for you to inform me about your new book — Accounting Practice in English & Chinese, the harvest to you and your colleagues for your hardworking.

Needless to say, it shall be a good news to China's accounting professionals when the country's economy is merging into the world economic system. And the book can certainly serve its readers as a powerful tool to access the relevant knowledge and skills in the process of applying the new accounting standards in China.

Recall when you were telling me at my office that you are going to take up a teaching job after going back to China, I was feeling sorry for your decision. Today, your successful practice as an lecturer in the Shanxi Finance & Economics University has wiped off my sorry feelings.

Please do remember to send a copy of the book to me— your good friend, as a souvenir. In return, here are my warm congratulations to you and all other editors and my best wishes for even more success in your academic field.

Sincerely yours

J . Heintz

DSI

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自:迪伟达跨国集团公司 吉·汉斯

关于:“中英文会计实务”

亲爱的药先生,

我想就此向您和您的同事们的具有丰富内容的作品——中英文会计实务的出版表示由衷的祝贺。感谢您向我通报了这一好消息。

每一位积极置身于中国迅猛发展的经济活动中的有识之士都会欣赏来自您们的作品的帮助。对于中国的今天的经济活动,它确是一本强有力的工具书。不用说,这本书将成为中国会计工作者们的“得力助手”,向它的读者们提供相关知识和技能,尤其是在中国实施新的会计准则和中国经济正在与世界经济融为一体之时。

回想当时您在我办公室里对我说您回国后将去当老师时,我为您的决策而感到遗憾。今天,您的在山西财经学院的成功实践已将我心中的遗憾一扫而光。

请接受我的对于您和全部编委的热烈的祝贺,并希望能收到一册“中英文会计实务”,作为给朋友的礼物。我将向未来所接触的中国商界的朋友们展示您们的作品。

衷心祝愿您和您的同事们在您们的领域中更上一层楼。

您的诚挚的

吉·汉斯(签字)

作者的话

目前,我国的会计制度正从原先的传统的中央计划经济模式向一种新型的相当西方式的会计制度转换,以适应市场经济体制的需求。为此,中国国家财政部于1993年7月颁发了《企业会计准则》。从那时以来,已经有相当多种类的会计书籍问世,为我国会计制度的变革献策献力。

然而,广大会计工作者,尤其是那些在中外合资企业,外贸企业等部门工作的同仁,仍在企盼着一本书的出版。非常明显,随着中国不久将恢复在《关贸总协定》的缔约国的地位,越来越多的中国企业将不得不走向国际。而人们都知道,英语在国际商业会计语言中的地位是无与伦比的。我国的会计师将极有可能同时用英语编制会计报表。这本书将在这方面提供服务。

编写本书旨在于向新的会计书籍的灿烂之花添一枝绿叶。它将帮助会计工作者容易地使用正确的英语编制出规范的会计报告,以向有关部门呈报。另外,本书还将告诉会计师们如何去作好公司经理们的财务顾问。它不仅对会计人员有用,而且还可以作为大专院校有关专业学生自修专业英语的教科书。

借此机会,我愿向杜英斌教授和德国朋友汉斯先生表示衷心的感谢,谢谢他们在百忙中为本书作“序”和发来贺信。

我也想将我的谢意送到伦敦管理学院因为在那儿我接受了西方会计课程的培训。那儿的教师们教学生总是那样友好,耐心。

我还想在此向中央广播电视大学和教我英语的郑培蒂老师和陈忠美老师献上一份特殊的感谢。我的英文,特别是语法,大部份是在 1979—1980 年间在电视机前学到的。每当我从事英语工作实践时,总会回想到二位良师。

最后,衷心感谢所有其他编委。因为,没有他(她)们的鼎力合作,这本书的问世简直是不可能的。

药朝诚

1994.6 于太原

Author's Words

China's accounting system is currently in the transition process from the previous traditional one under the central planned economic system to the newly introduced system which has been quite westernized, to suit the needs of market-oriented economic system. To do so, Ministry of Finance of China had issued the Accounting Standards for Business Enterprises by July, 1993. Since then, a wide variety of accounting books have been published to make contributions to the change.

However, a book like this is still expected by accounting professionals, especially those who are employed by China & Foreign Joint-ventures, foreign trade companies, etc. It is clear and obvious that more and more China's enterprises shall have to be internationalised when the country has her position in GATT resumed in very near future. As a well-known fact, the English language has been predominantly used as a business accounting language worldwide. Chinese accounting technicians shall be likely to present the accounts and reports also in English language one day. This book shall serve them for the purpose.

Edition of this book is to add a green leaf to the blooming bunch of new accounting books. With the help of the book, accountants can easily prepare the accounts and annual reports in right manner and right language, submitting to relevant administrative bodies. Furthermore, the book can teach accountants how to be financial advisors to their bosses. It is not only good for accountants, but also can be used as a textbook to study special English by college students concerned.

Taking this opportunity, I would like to express my sincere

thanks to Professor Du Ying Bing and my German friend, Mr J. Heintz who have kindly written the Preface and the Congratulations to the book.

I would also send my thanks to the London Executive College where I accepted a training course on Accounting, and all of the accounting lecturers who had ever taught their students so friendly and patiently.

My particular thanks are too presented to University of CCTV and teachers of English, Madam Zheng Pei Di and Mr Chen Zhong Mei. I learned my English largely, especially the grammar, by watching the TV English programs in 1979 — 1980. It makes me recall about the two teachers whenever I am practising my English.

Last of all, I want to give my sincere thanks to all our editing members. The book can never be published without their wonderful cooperation.

Yao Chao Cheng

July , 1994 , in Taiyuan

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