



会计审计专业英语

第4版

编著 贺欣 温倩 罗殿英

Professional English for
Accounting and Auditing



机械工业出版社
China Machine Press

会计学专业新系列
企业会计准则教材

PROFESSIONAL ENGLISH FOR ACCOUNTING AND AUDITING

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图书在版编目 (CIP) 数据

会计审计专业英语 / 贺欣, 温倩, 罗殿英编著. —4 版. —北京: 机械工业出版社, 2019.5
(会计学专业新企业会计准则系列教材)

ISBN 978-7-111-62574-2

I. 会… II. ①贺… ②温… ③罗… III. ①会计学 - 英语 - 高等学校 - 教材 ②审计学 - 英语 - 高等学校 - 教材 IV. ① F230 ② F239.0

中国版本图书馆 CIP 数据核字 (2019) 第 072841 号

本书与当前国际会计协调发展的趋势相适应, 突出国际会计审计准则的最新进展。全书共分为 5 个部分, 分别介绍了会计的基本概念和基本程序, 国际会计准则下财务会计的基本处理方法, 国际上常用的成本与管理会计方法, 国际会计的内容和国际会计的协调发展, 以及最新的国际审计准则下的审计基本框架。本书内容全面, 使会计审计工作人员和财经专业的学生既能了解国际会计审计的最新发展, 又能熟练掌握会计审计英语。每章开头和结尾分别附有小案例和知识扩展, 以引导学生深入思考。

本书适用于会计类相关专业的本科高年级学生、研究生及 MBA 学生。对于商务英语相关专业的学生而言, 本书也是一本很好的参考教材。

出版发行: 机械工业出版社 (北京市西城区百万庄大街 22 号 邮政编码: 100037)

责任编辑: 宋 燕

责任校对: 李秋荣

印 刷: 北京诚信伟业印刷有限公司

版 次: 2019 年 5 月第 4 版第 1 次印刷

开 本: 185mm×260mm 1/16

印 张: 17.5

书 号: ISBN 978-7-111-62574-2

定 价: 45.00 元

凡购本书, 如有缺页、倒页、脱页, 由本社发行部调换

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本书法律顾问: 北京大成律师事务所 韩光 / 邹晓东

自改革开放以来,我国逐渐融入世界经济,特别是建立社会主义市场经济以来,我国在国际贸易、外商投资、对外投资以及国际融资等领域,均取得了飞速发展,我国企业管理、会计及审计理论与实务的国际化也在逐步深入。2006年我国会计准则和审计准则体系颁布实施以来,我国的会计审计准则与国际会计审计准则已基本实现趋同。

时至今日,我国仍存在一个与自身经济发展不匹配的问题——缺乏大量的会计、审计国际化人才。我国有超过1 200万名会计人员,由于历史原因,他们大部分的外语应用能力较差,尤其表现在专业外语和运用外语沟通方面。因此,会计审计国际化人才的培养是我国高校当前及未来的重要任务,当然,成为会计审计国际化人才应是会计人员在职学习的重要任务。

本书包括会计原理、财务会计、成本与管理会计、国际会计、审计等内容,内容较为全面,并且以国际会计审计准则为基础,反映了国际会计审计准则的最新发展,这与目前国内大多数引进的原版教材和编写的会计审计英语教材有所区别——它们主要以美国的准则为基础。

本书的三位作者均是会计学博士、会计学副教授,具有多年的双语教学经验,还有在英语国家学习研究的经历,她们以其专业眼光和丰富的教学经验编写了本书。这是一本实用性较强、适用面较广的教材,既可以作为在校学生的会计基础教材,也可以作为在职会计审计人员及其他经济管理人员的在职学习用书。

希望本书的出版能对我国会计审计人员的专业外语学习和专业学习有所帮助,并能推动会计审计英语教材的研究和编写。

罗飞

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前 言

2006年,我国会计准则与国际会计准则实现趋同;2010年,中国审计准则与国际审计准则实现了持续全面趋同。我国会计审计准则的国际趋同是我国经济全球化的需要,是社会主义市场经济体制逐步建立健全的需要,也体现了我国作为一个负责任的大国的担当。为了使会计审计工作人员和财经专业的学生了解会计审计的国际规则,熟练掌握会计审计英语,为了我国企业适应我国经济和企业发展国际化的需要,我们编写了本书。

本书的主要内容是基于作者国外学习和国内教学经验的积累而完成的,并参考了部分国外经典教材的内容。

本书分为5个部分:第一部分是会计原理,介绍会计的基本概念和基本程序;第二部分是财务会计,介绍国际会计准则下企业经济业务的基本会计处理方法;第三部分是成本与管理会计,介绍常用的成本计算方法和管理会计基本知识;第四部分是国际会计,包括国际会计的内容及国际会计的协调发展;第五部分是审计,介绍现行国际审计准则下的审计理论与基本规范。

本书的特点是:

1. 与当前我国会计审计准则国际趋同的趋势相适应,适应国际会计审计准则的最新发展变化。
2. 内容全面,包含财务会计、成本管理会计、国际会计和审计,通过学习本书,学生能够对会计及审计有一个全面系统的了解。
3. 每章开头有一个小案例,引导学生对本章内容进行思考,每章末都附有知识扩展,作为对该章基本内容的延伸,启发学生进一步获取相关知识。
4. 章末的练习题覆盖了各章的知识要点,供各位读者和老师选择使用,帮助读者和学生熟练掌握教学内容及基本的实务处理。

本次改版修改了之前版本中存在的一些错误,并依据国际会计审计准则的最新变化修改了部分内容及课后练习,以帮助读者更好地掌握国内外会计、审计及管理会计的最新知识。本书习题答案请扫描下方二维码获取。



第1~4章及第8~10章由罗殿英编写，第5~7章及第14~16章由温情编写，第11~13章及第17~19章由贺欣编写。

书中难免存在遗漏和错误，欢迎各位读者批评指正。

编者

2018年12月



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第一部分

Part 1

Accounting Principle

会计原理

Chapter 1 Accounting and Its Environment 会计与环境

Chapter 2 Accounting Concepts and Principles 会计概念与原则

Chapter 3 Financial Statements 财务报表

Chapter 4 The Accounting Cycle 会计循环

01

Accounting and Its Environment

会计与环境

◎ 小案例 Mini Case

Matthew & Co. makes navigation equipment and wishes to diversify into the production of hang gliders. The business is based in Shanghai but the owners may be willing to move. The owners have little knowledge about the market for hang gliders but feel that there is money to be made in that field. Identify (1) the accounting information that would be relevant; (2) any other information that would be relevant.

正文 Text

Accounting has been called “the language of business” and most people interact on a daily basis in some way with business enterprises.

1. 1 Nature and Content of Accounting

1. 1. 1 Business Environment

Most organizations engage in some forms of economic activity. Some of them exist as not-for-profits. These groups may provide services or goods to others but seek to do so without the underlying goal of generating profits. Most of organizations are businesses. They attempt to earn a return over the cost of providing services or goods that satisfy the needs or wants of others. Businesses are typically categorized into three broad groups: Service, manufacturing, and merchandising companies. Businesses operate in many different legal forms according to different jurisdictions. Generally there are three legal forms of businesses: Sole proprietorships, partnerships, and corporations. Nearly all organizations use accounting to generate information about their economic activities. This

book focuses on business organizations.

1. 1. 2 The Nature and Role of Accounting

First and foremost, accounting is a service activity. "Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions—in making reasoned choices among alternative courses of action."¹ Thus, accounting is a means to assist a wide variety of parties in making economic decisions. Sound decisions, based on reliable information, are essential for the efficient distribution and use of the scarce economic resources. Accounting, therefore, plays an important role in our economic and social system.

1. 1. 3 Users and Accounting Information

In general, the users (decision makers) of accounting information are divided into two major categories: Internal and external.

The major internal users are management and directors of the business enterprise. Internal users need information to assist in planning and controlling enterprise operations and managing enterprise resources. The accounting system must provide timely information needed to control day-to-day operations and to make major planning decisions, such as: Do we make this product or another one? Do we build a new production plant or expand existing facilities? **Managerial accounting** (sometimes referred to as **management accounting**) is concerned primarily with financial reporting for internal users.

External users include both individuals who have or intend to have a direct economic interest in a business and those who have an indirect interest because they advise or represent those individuals with a direct interest. These users include present and potential investors and creditors, suppliers², customers, financial analysts and advisors, regulatory authorities, the public, etc. Investors use accounting information to make decision to buy, hold, or sell ownership shares of a company. Creditors, such as suppliers and bankers, use accounting information to evaluate the risk of granting credit or lending money. **Financial accounting** emphasizes these users' needs.

1. 1. 4 Fields of Accounting

1. Financial Accounting

Financial accounting is the preparation and presentation of financial reports for users who

1 AICPA. Statement of the Accounting Principles Board No. 4, "Basic Concepts and Accounting Principles Underlying Financial Statements of Business Enterprises", New York: American Institute of Certified Public Accountants, 1970, par. 40.

2 Suppliers can be also considered creditors when they provide services or materials on account.

are not involved in the day-to-day operations of an organization. The information is distributed primarily through general purpose financial statements which suit the decision-making needs of a range of users. However, many companies issue their financial statements only after an **audit** by independent CPAs. Audit is a thorough check of an organization's accounting systems and records; it is performed to add credibility to the financial statements prepared by an organization's own accountants. The objective of audit is to decide whether the statements reflects the company's financial position and the operating results agree with generally accepted accounting principles (GAAP).

2. Managerial Accounting

Managerial accounting involves several activities providing information to managers. **Cost accounting** is a process of accumulating the information managers need about operating costs and is useful for evaluating each manager's performance. Cost accounting may involve accounting for the costs of products, services, or specific activities. **Budgeting** is the process of developing formal plans for an organization's future activities. After the budget has been adopted, it provides a basis for evaluating actual performance.

1. 1. 5 The Accounting Process

Accounting process is "identifying, measuring, recording, and communicating economic information to permit informed judgments and decisions by users of information."¹ The first component of the process is identifying information relevant to business decision making. Only business transactions will be recognized by the accounting system. A business transaction is an event which affects the financial position of an entity and can be reliably measured and recorded. Events such as an increase in interest rates which will not immediately affect an entity's financial position will not be categorized as business transaction.

The second component is the measuring of information, which refers to the analysis of business transactions and classifying of business transactions. This component identifies how transactions will affect an entity's position, groups together similar items such as expenses and income, and determining the monetary aspect of the transactions.

The third component is recording. The company records the economic events in order to provide a history of its financial activities. Recording consists of keeping a systematic, chronological diary of events. In recording, the company also classifies and summarizes economic events.

The final component is the communicating of relevant information through accounting reports. The most common of these reports are called financial statements, such as income statement and

1 AAA. A Statement of Basic Accounting Theory(Evanston), Illinois: American Accounting Association, 1966, p. 1.