



新世纪应用型高等教育会计类课程规划教材

总主编 李海红

# 会计专业英语

KUAIJI ZHUANYE YINGYU

新世纪应用型高等教育教材编审委员会 组编

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# 前 言

《会计专业英语》是新世纪应用型高等教育教材编审委员会组编的会计类课程规划教材之一,可以作为经济类、管理类各专业的专业英语课程用书,也可以作为商务英语专业的课程用书。

本教材具有以下特点:

## 1. 注重英语与会计知识的有机融合,知识与技能并重

本教材注重素材的选择,既体现了会计知识的系统性、连续性,又体现了英语语言的应用性,为学生提供了丰富的综合能力训练,注重对学生思维的诱导和启发,引导学生积极参与到课堂教学中去。

## 2. 注重对学生学习兴趣的培养

在不同章节加入对西方会计历史知识的介绍,如第一部会计书籍的出版、文艺复兴对会计行业发展的影响、工业革命对会计职业的推动、管理会计的产生等,拓展了学生的会计背景知识,有助于培养学生对会计专业英语的学习兴趣。

## 3. 突出会计知识的系统性、连续性

本教材自始至终以同一公司(Stev's Barber Shop)发生在某年3月的交易为例,解释会计循环的具体操作过程,充分体现了会计知识的系统性、连续性,增强了学生对会计知识的感性认识,有助于学生掌握会计业务处理的方法和技巧。

## 4. 语言简单、准确,表达流畅

本教材从英语语言的特点出发,用语简单、准确,避免了将“会计专业英语”课程变成使用英语重复会计理论知识的第二课堂。

## 5. 课程配套齐全

本教材每章前设有“学习目的与要求”,使学生的学习及教师的教学有的放矢;每章有大量的实践操作案例,为学生提供了实际操作的机会,培养了学生用英语思维方式来学习、理解会计专业知识的能力;每章后配有“词汇表和注

释”,还设置了多类型的练习题,可以考查学生对学习内容的掌握程度。任课教师可根据学生掌握程度的不同,带领学生进行分层次、有选择性的指导练习。教材后配有“参考答案”与“参考译文”,有利于教师授课和学生自学。

此外,本教材还配有讲解生动、直观的教学课件。课件将会计知识与数学知识有机结合,教会学生用已学过的数学知识去理解会计理论,如用坐标帮助学生理解复式记账原则;用直线公式的变形去解释固定资产直线折旧法;将粉笔盒比作公司,来推理会计恒等式等。这种形象、生动的方法可以使学生更容易理解和掌握会计基础知识,同时,可以增强学生的学习信心。

本教材由辽宁对外经贸学院李海红、西安外事学院司艳林、西安思源学院光昭任主编,西安外事学院张晗、大连外国语大学隋晓玲、大连海洋大学宋影任副主编,全书由李海红负责统稿及定稿。具体编写分工如下:第四章、第六章、第七章、第九章、第十一章的正文及参考答案、参考译文由李海红编写,第十章、第十四章、第十六章的正文及参考答案、参考译文由司艳林编写,第一章、第十五章、第十八章、第十九章的正文及参考答案、参考译文由光昭编写,第十二章、第十三章、第十七章的正文及参考答案、参考译文由张晗编写,第二章、第三章的正文及参考答案、参考译文由隋晓玲编写,第五章、第八章的正文及参考答案、参考译文由宋影编写。

在编写本教材的过程中,我们参考、借鉴了许多专家、学者的相关著作,对于引用的段落、文字尽可能一一列出,谨向各位专家、学者一并表示感谢。

限于水平,书中仍有疏漏和不妥之处,敬请专家和读者批评指正,以使教材日臻完善。

编者

2018年1月

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# Chapter 1

## General View of Accounting

### Learning Objectives:

1. Define accounting and describe its role in modern business.
2. Identify the many users of accounting information in society.

### Accounting History

As one of the oldest professions, accounting is as old as the civilization of human. It is essential to the phases of history. Accountants participated in the development of nations, trade, finance, money and banking, and they invented double-entry bookkeeping that fueled the Renaissance. They made many Industrial Revolution investors and businessmen survive the bankruptcy. They play an important role in the information revolution which is improving the global economy.

Since Luca Pacioli (1445-1517) published his treatise at Venice on bookkeeping—*Summa di Arithmetica*, people have understood accounting on a scientific principle in Italy. The first known English book on accounting was published in London by John Gouge in 1543. This book mentioned Debtor and Creditor for the first time.

In 1831, a *Bankruptcy Act* which mentioned accountants alongside merchants and bankers as properly skilled to conduct audits was passed. It was the first public recognition of accountants.

World War One (1914-1918) brought an increase in accounting work and accountants gained expertise in managing companies and banks, particularly those of enemy states. Accountants assisted in the control of costs in relation to the production of ammunitions; bullets, bombs, explo-

sives, etc.. Management accounting was born. Wartime taxes increased the amount of taxation work available to accountants.

After the Second World War(1939-1945), many accounting courses were given to those returning servicemen. With the recovery of the economy, more and more people attended this occupation. In order to restructure the profession, cooperation between accounting bodies was established. For example, in 2003, Institute of Company Accountants merged with the Association of International Accountants.

In March 2001, the non-profit organization IASC Foundation was founded in Delaware. US was the parental body of the IASC. The IASC Foundation has two main bodies, Standard Advisory Council and the International Financial Reporting Interpretations Committee. The International Accounting Standards Board (IASB) was founded on April 1, 2001 as the successor of IASC based in London, UK. IASB is responsible for setting International Accounting Standards.

## Definition of Accounting

Some people often misunderstand accounting as bookkeeping, which is a process of accounting, the means of recording transactions and keeping records. Bookkeeping is the day-to-day record-keeping involved in the process of accounting. Bookkeeping is a small, simple but important part of accounting. Accounting allows the creation of accurate financial reports that are useful to managers, regulators, shareholders, creditors and owners. The major goal of accounting is the analysis, interpretation and use of information.

Early definitions of accounting generally focused on the traditional record-keeping functions of accountants. The American Institute of Certified Public Accountants (AIC-PA) defined accounting as “the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character, and interpreting the results thereof.” The modern definition of accounting, however, is much broader. It is defined as “an information system that measures, processes, and communicates financial information about an identifiable economic entity”. The encyclopedia defines accounting as “the process of maintaining, auditing and processing financial information for business purposes”.

The modern accountants, therefore, are responsible not only for record-keeping but also for a whole range of activities involving planning, problem solving, evaluation, review, and auditing. Today’s accountants focus on the ultimate needs of those who use accounting information, whether these users are inside or outside the business itself. In modern business society, accounting is considered as a service activity. It is a link between business

activities and decision makers. Accounting measures business activities by recording data about them for future use. Then, through data processing, the data are stored and processed to become useful information. Last, the information is communicated, through reports, to those who can use it in making decisions.

## **The Users of Accounting Information**

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Accounting and accounting information are used dramatically commonly. The users of accounting information can be divided roughly into two groups: 1. those who have a direct interest in the business including management; 2. those who have indirect interest in the business.

### **Users with Direct Financial Interest**

#### **Present and Potential Investors**

They are interested in the past success of the business and its potential earnings in the future. They are concerned about operating results of business and profit sharing policy in order to make decisions whether to increase, or decrease the investments.

#### **Present and Potential Creditors**

Most companies must borrow money for operating purpose. The creditors use financial information to determine whether the company will have the cash to pay the interest or repay the debt at a fixed time. Banks, finance companies, mortgage companies, securities firms, insurance firms, suppliers and individuals expect to analyze a company's financial position before making a loan to the business.

#### **Management**

Management is the group in a business who has overall responsibility for operating the business and for achieving the business goals. In a small business, management may include the owners of the business. In a large business, management often consists of hired managers. Managers must make the right decisions on the basis of timely and correct information. A major function of accounting is to provide management with relevant and useful information such as: What was the company's net income during the past year? What products are most profitable? What is the cost of manufacturing each product? At this point, management is one of the most important users of accounting information.

### **Users with Indirect Financial Interest**

#### **Tax Authorities**

Governments are financed through the collection of taxes, such as income taxes, social security and payroll taxes, and sales taxes. Each tax requires special tax returns

and often a complex set of records as well. Tax authorities don't have direct financial interest in the company, but they usually analyze the tax status undertaken by a business to establish tax policy.

### **Other Groups**

Those who advise investors and creditors have an indirect interest in the financial performance of a business. Included are financial analysts, advisers, brokers, lawyers, economists and the financial press. Customers and the general public are also concerned about the operating results, the effects that corporations have on inflation, environment, social problems, and the quality of life.

## **Accounting Profession**

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Accountants design and maintain accounting systems and prepare financial statements and reports for individuals, departments and organizations. They develop internal control systems for businesses and prepare income tax return. They analyze financial data. They assist in the management of financial records and financial planning. Currently, more accountants work for companies in a variety of industries than for accounting firms specially.

Accountants really know how a business works because they spend a lot of time studying the business. Most Chief Financial Officers of large corporations have a background in accounting and they probably have the best understanding of what drives business and profits in a company.

The accounting profession is sorted into public accounting, government accounting, management accounting and internal auditing.

### **Public Accounting**

Public accountants who usually are Certified Public Accountants work in their own businesses or work for accounting firms that provide accounting services to individuals, businesses and governments. Those services include accounting, auditing, taxing, and consulting services. For example, public accountants analyze accounting and financial records to ensure that they are accurate and comply with accounting procedures and relevant legislation. They set up accounting systems for clients. They examine a company's books to certify that the accounts are true and fair. They provide financial services and advice to businesses and individuals to help in areas such as taxation, computerization, marketing and business strategies.

Some public accountants concentrate on tax matters, such as providing advice on tax advantages and disadvantages of certain decisions and preparing individual income tax returns. Some public accountants advise the companies of the compensation or em-

ployee healthcare benefits. Others audit clients, financial statements, and reports to ensure those financial statements and reports are prepared and reported correctly.

Some public accountants specialize in forensic accounting, for example, investigating and interpreting securities fraud and embezzlement, contract dispute, bankruptcy and money laundering by organized criminals. In order to finish their work successfully, forensic accountants must combine their knowledge of accounting and finance with law and investigative techniques. They often appear in the court as expert witnesses during trials.

### **Government Accounting**

Government accountants may work for the local or state level. They keep and examine the records of government units. Their main tasks are to administer and formulate budgets, to track costs and to analyze programs. They must follow special procedures and regulations and reports to government officials. Government accountants have good opportunity to be controllers or to be put in higher administrative positions.

### **Management Accounting**

Management accountants work in companies and help the management make decisions. They provide the management advice about capital budgeting and business analysis. Their work involves analyzing new contracts and expenses efficiently. It also includes the analysis of the organizations. In addition, management accountants create budgets and manage costs and assets. They record and analyze the financial accounting information, market share, competition, and expansion opportunities of the company. Management accountants must take a strategic view of organizations. Now, management accountants often work side by side with marketing and finance to develop new business.

Unlike financial accounting information, which in most cases is made publicly available, management accounting information is only used within an organization and is usually confidential.

### **Internal Auditing**

Internal auditors check accounting ledgers and financial statements within companies. They also check whether the company's financial records are correct. They check up waste or fraud and find ways to prevent financial loss. They also make sure the company's operations are efficient.

The main tasks that auditors go in for are as the follows:

Take training to keep skills up to date.

Create and develop auditing systems for companies or agencies.

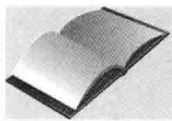
Conduct research to learn auditing needs for companies or individuals.

Determine and record the value of real property.

Analyze the financial data and records to ensure that they comply with legal and financial standards.

## Words and Terms • • • • •

accounting n.	[ə'kaʊntɪŋ]	会计
finance n.	['faɪnæns]	财政, 金融
banking n.	['bæŋkɪŋ]	银行业
double-entry bookkeeping		复式记账
industrial revolution		工业革命, 产业革命
bankruptcy n.	['bæŋkrʌp(t)si]	无偿债能力, 破产倒闭
economic entity		经济实体
encyclopedia n.	[ɪnɪsaɪklə'pi:diə]	百科全书, [某一学科的] 专科全书
auditing n.	['ɔ:dtɪtɪŋ]	审计, 稽查, 审计学
shareholder n.	['ʃeəhəʊldə]	股东
investment n.	[ɪn'vestmənt]	投资
creditor n.	['kreditə]	债权人, 债主
mortgage n.	['mɔ:ɡɪdʒ]	抵押借款, 按揭
income tax		所得税
social security		社会保障
payroll tax		工薪税
tax return		纳税申报表
consolidated accounts		合并报表的综合账目
financial statements		财务报表
internal control system		内部控制系统
income tax return		所得税申报表
financial data		财务信息
Chief Financial Officer		首席财务官
auditor n.	['ɔ:dtɪtə]	审计员
contract v.	[kən'trækt]	承包, 订约
legislation n.	[ledʒɪs'leɪʃən]	法律, 立法
taxation n.	[tæks'eɪʃən]	征税, 税收
forensic accounting		司法会计
fraud n.	[frɔ:d]	诈骗
contract dispute		合同质疑
controller n.	[kən'trəʊlə]	审计官, 审计员
ledger n.	['ledʒə]	分类账



## Notes

1. Renaissance 文艺复兴:14 世纪至 16 世纪在欧洲兴起的一个思想文化运动,带来一段科学与艺术的革命时期,揭开了现代欧洲历史的序幕,被认为是中古时代和近代的分界。西方史学界曾认为它是古希腊、罗马帝国文化艺术的复兴。

2. Luca Pacioli (1445—1517): 卢卡·帕西奥利,现代会计之父。他所著的《数学大全》,有一部分篇章是介绍复式记账的。正是这一部分篇章,成了最早出版的论述 15 世纪复式记账发展的总结性文献,集中反映了到 15 世纪末期为止威尼斯的先进记账方法,从而有力地推动了西式记账的传播和发展。

### Exercise One

*The users of accounting information can be divided roughly into two groups: those who have a direct interest in the business (D); those who have indirect interest in the business (I). Write down the correct letter D or I in the brackets.*

- ( ) management
- ( ) creditors
- ( ) investors
- ( ) lawyers
- ( ) brokers
- ( ) tax authorities
- ( ) financial press

### Exercise Two

*Write down the missing words in the blanks according to the text.*

1. Accounting is as old as the \_\_\_\_\_ of human beings.
2. Accountants invented \_\_\_\_\_ bookkeeping system that fueled the Renaissance.
3. Accountants play an important role in the information revolution that is improving the \_\_\_\_\_ economy.
4. AICPA defined accounting as “the art of \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ in a significant manner and in terms of \_\_\_\_\_, transactions and events which are, in part at least, of a financial character, and interpreting the results thereof.”
5. The modern definition of accounting is an information system that \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_ financial information about an identifiable \_\_\_\_\_.
6. Encyclopedia defines accounting as the process of \_\_\_\_\_, \_\_\_\_\_ and processing financial information for business purposes.
7. In modern business society, accounting is seen as a \_\_\_\_\_ activity. It is a link be-

tween business activities and decision makers.

### Exercise Three

Match the professions in column A with the jobs in column B and write down the numbers on the line.

#### Column A

Public Accountants  
\_\_\_\_\_

Government  
Accountants  
\_\_\_\_\_

Management  
Accountants  
\_\_\_\_\_

Internal Auditor  
\_\_\_\_\_

#### Column B

1. They work for local or state government.
2. They check accounting ledgers and financial statements within companies.
3. They work in companies and help the management make decisions.
4. They check whether the company's financial records are correct.
5. They provide the management advice about capital budgeting and business analysis.
6. They may check waster or fraud and find ways to prevent financial loss.
7. They analyze the expansion opportunities of the company.
8. They are usually Certified Public Accountants.
9. Their main tasks are to administer and formulate budgets, to track cost and to analyze programs for governments.
10. They provide services to individuals, businesses, and governments.
11. They must follow special regulations to report for government officials.

### Exercise Four

Discuss the following questions with your partners.

1. What are the differences between accounting and bookkeeping?
2. Why are investors and creditors interested in accounting information?

## Chapter 2

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# Forms of Business Organization

### Learning Objectives:

1. Distinguish the three basic forms of business organization.
2. Be aware of the advantages and limitations of the three basic forms.

Accountants need to understand the three basic forms of business organization: sole proprietorships, partnerships, and corporations. Accountants should recognize each form as an economic unit separate from its owners, although legally only the corporation is considered separate from its owners.

### Sole Proprietorships

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A business owned by one person is called a sole proprietorship or a single proprietorship. The sole proprietorship is a popular and frequently used form of business organization. The sole proprietorship is prevalent in restaurants, street corner grocery stores, florists, beauty saloons, drug stores, farms and similar businesses. When your business is organized as a sole proprietorship, the business entity and your personal and business affairs are merged together. From the viewpoint of all legal rights and responsibilities, your sole proprietorship business and you are considered to be one and the same.

The owner of a sole proprietorship directs business activities and may supply all management and labor used by the business. Employees can supply management and la-