

立信会计丛书

会计专业英语

(第三版)

ENGLISH TEXTBOOK FOR
ACCOUNTANTS
(THIRD EDITION)

常勋 萧华 编

立信会计出版社



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第三版前言

本书是在1991年修订版的基础上进行改编的。对修订版的第1课至第6课,进行了调整和充实,成为本版的第1课至第4课;删去了内容已过时的第26课“财务状况变动表”,增加了“外币交易”、“外币财务报表折算”、“公司合并与合并财务报表”三课(即第25课、第26课、第27课),并且对有些课文进行了更新。为此,课文的序号已重新排列。

为了保持原来的框架,本版分为两部分。第一部分仍就各课内容,依次排列:(1)课文;(2)新词、短语和专用术语;(3)课文注释;(4)参考译文;(5)阅读材料;(6)练习题。第二部分是应读者要求,在这次改编中新增加的:(1)阅读材料参考译文;(2)练习题答案;(3)增加的“配比”和“是非”两种练习及其答案。

改编工作由萧华副教授负责,黄海玉同志参加,完稿后由我对全书进行了审订。本版中仍难免有不当和错误之处,请广大读者们不吝指正。

常 勋

PREFACE (THIRD EDITION)

This edition is an adaptation based on the revision edition of 1991. Lesson One through Lesson Six in the revision edition have been rewritten or expanded and presented as Lesson One through Lesson Four in this adaptation edition. Lesson 26 in the revision edition (i. e. , The Statement of Changes in Financial Position) was omitted because of its inadequacy. New topics are added in this edition (i. e. , Lesson 25 to Lesson 27), which include "Foreign Currency Transactions", "Translation of Foreign Currency Financial Statements", and "Corporate Acquisition and Consolidated Financial Statements"; Other lessons have also been updated and the sequence of each lesson has been changed for the adaptation purpose.

In order to retain the features of the revision edition, this edition is divided into two parts. The first part includes (1) Text, (2) New words, Phrases and Special Terms, (3) Notes to the Text, (4) Reference Version, (5) Reading Material, (6) Exercises. In response to the requests of readers, the second part includes (1) Reference Versions to Reading Materials, (2) Solutions to Exercises, (3) Additional Exercises and Answers; Matching and True—False.

Hua Xiao, an associate professor of accounting in Xiamen University, is responsible for the adaptation work. Miss Haiyu

Huang assisted with the preparation of this edition. I am the final reviewer of this book. There may still be a number of shortcomings and errors in this book. Thanks will be due to those readers giving their criticisms and corrections.

Chang Xun

第二版前言

本书是1984年出版并于1987年再版的《会计专业英语》的修订版。为了反映美国会计实务的最近发展,有几篇课文更新了;同时,增加了管理会计方面的两篇课文。

书中每一课文除附有注释和参考译文外,为了拓广与课文有关的会计知识并提高读者的阅读和习作能力,还附有阅读材料及练习题(问题和作业题)。其内容构成了会计的基本概念和基本程序的梗概,借以帮助会计工作者和财经院校学生阅读英语会计文献和使用英语处理会计工作。

在编写此书的过程中,承上海财经大学龚清浩教授和谢树森教授及上海外国语学院江希和教授提供宝贵意见,在此深致谢忱。对这一修订版的出版,则要特别感谢立信会计出版社的大力支持。

欢迎读者们对书中仍然存在的缺陷和错误提出批评指正。

常 勋

PREFACE (SECOND EDITION)

This book is a revised edition of "English Textbook For Accountants", which had been published in 1984 and reprinted in 1987. Several lessons are updated to reflect the recent development in accounting practices in U.S.A. and two additional lessons in the field of managerial accounting are presented.

For every lesson in this book, in addition to the notes and reference version, a reading material and some exercises (questions and problems) are provided so as to extend the field of accounting knowledge related to the text and enhance the reading and practicing ability of the readers. Their contents constitute a skeleton of the basic concepts and fundamental procedures of accounting. The purpose of this book is to help accountants and students in the Institutes of Economics read English accounting literatures and deal with accounting work in English.

I like to express my deep gratitude to Professors Gong Qing-hao and Xie Shu-sen from Shanghai University of Finance and Economics, and Professor Jiang Xi-he from Shanghai Foreign Languages Institute, for their constructive comments and suggestions given to me in the course of writing this book. I am also particularly grateful to the editorial department of Li Xin Accounting Publishing House, for their great support to the publication of this revised edition.

There may still be a number of shortcomings and errors in this book. Thanks will be due to those readers giving their criticisms and corrections.

Chang Xun

第一版前言

本书的课文是根据美国通常采用的会计教科书的内容摘选编写而成的。它构成了会计的基本概念和基本程序的梗概,借以帮助会计工作者和财经院校学生阅读英语会计文献和使用英语处理会计工作。

书中每一课文除附有注释和参考译文外,为了拓广与课文有关的会计知识并提高读者的阅读和习作能力,还附有阅读材料及练习题(问题和作业题)。

在编写此书的过程中,承上海财经大学龚清浩教授和谢树森教授及上海外国语学院江希和教授提供宝贵意见,在此深致谢忱。

对书中存在的缺陷和错误,欢迎读者们批评指正。

常 勋

1984年10月

PREFACE (FIRST EDITION)

Lessons in this book are excerpted from the Accounting Textbooks generally used in U. S. A. Their contents constitute a skeleton of the basic concepts and fundamental procedures of accounting. The purpose of studying this book is to help accountants and students in the Institutes of Economics read English accounting literatures and deal with accounting work in English.

For every lesson in this book, in addition to the notes and reference version, a reading material and some exercises (questions and problems) are provided so as to extend the field of accounting knowledge related to the text and enhance the reading and practicing ability of the readers.

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There may be a number of shortcomings and errors in this book. Thanks will be due to those readers giving their criticisms and corrections.

October, 1984

Chang Xun

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PART ONE

第 一 部 分

LESSON ONE

ACCOUNTING: AN INFORMATION SYSTEM

Accounting is an information system necessitated by the great complexity of modern business.

One of the most important functions of accounting is to accumulate and report financial information that shows an organization's financial position and the results of its operations to its interested users. These users include managers, stockholders, banks and other creditors, governmental agencies, investment advisors, and the general public. For example, stockholders must have an organization's financial information in order to measure its management's performance and to evaluate their own holdings. Banks and other creditors must consider the financial strength of a business before permitting it to borrow funds. Potential investors need financial data in order to compare prospective investments. Also, many laws require that extensive financial information be reported to the various levels of government. Businesses usually publish such reports at least annually. To meet the needs of the external users, a framework of accounting standards, principles and procedures known as "generally accepted accounting principles" have been developed to insure the rele-