



高职高专经济管理类创新教材

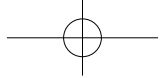
实用会计英语

(第2版)

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北 京



内 容 简 介

本书以作者编著的面向在华外企财务人员的岗前培训讲义为蓝本,针对会计专业英语的核心目标,精炼了会计实务中所必需的会计专业英语知识与技能。本书选用单词巧记、情景模拟、口语对话、句型翻译、角色扮演、案例分析、综合模拟项目训练等丰富的方法,通过阐述会计英语在服务业、商业和制造业三大行业的应用,达到预期的知识传达与能力训练的目标。本书还科学地融入了英国、美国、加拿大、澳大利亚等国家/地区在国际会计领域较具影响力的会计执业资格考试的内容,很适合作为入门教材为会计人员参加 ACCA、AICPA 等考试打基础,并为计划去海外学习财会类专业的人员提供知识储备。在这一版中,我们还融入了党的二十大精神,并特别关注了数字化对会计行业的影响。

本书适合作为涉外会计、国际经济与贸易、国际工商管理等专业的高职、高专及成人高等院校学生的教材或教学参考书,也可作为外企财务人员从事英语会计工作的培训教材或参考用书。

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PREFACE 前言

本书在第一版的基础上进行了全面更新和扩充，新增了“财务报表分析”“数字化世界中的会计”两个单元，旨在为学习者提供与会计领域相关的最新英语学习材料，帮助读者提升在会计领域的英语能力，使读者无论是在学术研究、职业发展，还是在国际交流方面，都能如鱼得水。

在这一版中，我们融入了党的二十大精神，将党的二十大报告中与会计相关的内容融入各单元的“Guidance 学习指导”模块，从而为学生传递党的最新理论成果。此外，我们还特别关注了数字化对会计行业的影响。数字化技术的迅猛发展已经改变了会计的工作方式和需求。因此，我们新增了“数字化世界中的会计”这个单元，讨论了与人工智能、大数据、云计算和流程自动化相关的会计知识。通过学习这部分内容，您将了解会计领域中最新的技术趋势和应用，以及数字化转型对会计职业的影响。

我们希望本书能够成为您学习会计英语的有力工具。无论您是会计专业的学生、从业人员，还是对会计领域感兴趣的人士，我们相信本书将为您提供宝贵的学习资源，请与我们一起踏上会计英语的学习之旅，开启更广阔的职业和学术发展前景吧！

本书是校企合作、工学结合的成果。本书以作者编著的面向在华外企财务人员的岗前培训讲义为蓝本，经过多次调整，涵盖了会计实务中所必需的会计专业英语知识与技能，详细地解答了初次接触国外会计的人员在学习与工作中的常见困惑，可以作为会计人员从事英语会计工作的参考书。本书还科学地融入了英国、美国、加拿大、澳大利亚等国家/地区在国际会计领域较具影响力的会计执业资格考试的内容，适合作为会计人员参加ACCA(英国特许公认会计师公会)、AICPA(美国注册会计师协会)等考试的入门教材，为去海外学习财会类专业的人员提供知识储备。本书在编写过程中，充分发挥“浅、宽、精、用”的教学改革思想，精心编排，充分体现应用型职业技术教育模式的特色与教育对象的特点，在编写思路、载体选取和案例编写等方面有很强的独创性。

本书作者从事会计专业英语教学、外企职员财会英语培训及ACCA考前培训十余年，也曾在外企担任财务主管，拥有财会专业海外求学与教学经历，不仅熟悉中外会计专业知识，还具备丰富的会计英语



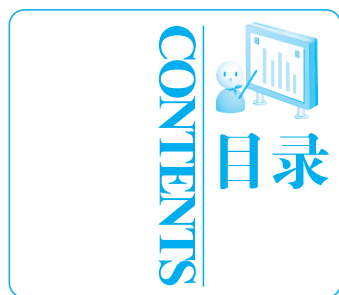
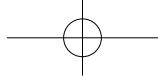
教学与实践经验。此外,著名跨国财会业务流程外包企业简柏特(大连)有限公司财务运行中心副总裁何大玉女士,职业教育经验丰富的澳大利亚本迪哥职业技术学院(Bendigo TAFE)教师安妮·M·琼斯(Anne M. Jones)女士,新西兰会计师协会委员、澳大利亚莫纳什大学(Monash University)财务会计教授朵·科奇兰(Dot Cochran)博士为本书的前期开发提供了支持与指导。特别感谢ACCA官方认证黄金级培训机构中博诚通国际、大连新财经培训学校的ACCA讲师们,他们分享了多年积累的培训经验,参与了本书的编写工作。在海外会计师事务所所有十余年从业经验的贵荣广讲师,大连职业技术学院外语教学部的关宜讲师,工商管理学院的张瑜、于威讲师也参与了本书的编写工作,关宜讲师完成全书的校对工作。衷心感谢诸位为本书的创作贡献智慧和付出努力!

受专业视野和写作水平限制,书中难免存在不足之处,恳请读者不吝指正,我们将认真修订和完善。反馈邮箱: wkservice@vip.163.com。

为更好地服务读者,本书提供参考译文和答案,并附赠配套电子课件,读者扫描下方二维码即可下载。



作者
2023年6月



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UNIT 1

THE WORLD OF ACCOUNTING

您好!

我是Aston会计公司培训部的Helen。
我主要负责新员工的会计基础知识培训，
请您跟着我们的新员工一起来学习吧!



Goals 学习目标

- ✍ Have general knowledge of accounting and its environment, including types of business and the role of accounting in the business, users and their specific needs of accounting information, accounting profession, professional accounting bodies, and accounting regulatory system.
- ✍ Get familiar with accounting conceptual framework.
- ✍ Get familiar with accounting elements and the accounting equation.
- ✍ Master the skills of double entry bookkeeping.

Guidance 学习指导

人们管理经济、追求经济效益的进程推动了会计的产生与发展。生产力的不断发展、管理水平的提高及人类对经济效益的更高追求，会相应地对会计提出新的要求。党的二十大报告强调“实行更加积极主动的开放战略”，但由于各国的生产技术、生产关系、经济体制和上层建筑等不同，各国的会计也有所差异。随着国际筹资、投资活动与跨国经营活动的增加，在会计方面，为尽可能地消除各国之间的差异，会计处理正趋向某种程度的国际协调，即要求会计成为“国际商业语言”。



LESSON 1

ACCOUNTING AND ITS ENVIRONMENT

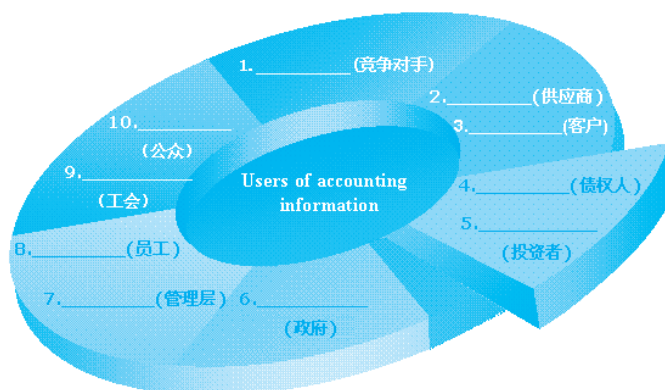
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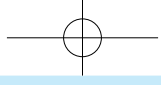
- Have general knowledge of different types of business and the role of accounting in the business.
- Have general knowledge of the users of accounting information and their specific information needs.
- Have general knowledge of accounting profession, important professional accounting bodies, and accounting regulatory system.

MODULE 1 学以致用

Look at the pictures and match them with the correct words in the box.

customer	supplier	lender	government	competitor
investor	the public	employee	management	labor union
manufacturing	merchandising	service		





11. (服务业) _____



12. (制造业) _____



13. (商业) _____

MODULE 2 手不释卷

A. Read the following information about accounting and its environment.

1. Nature of Business

1) Types of Business Entity

A business can be organized in three different ways: manufacturing, merchandising, and service business, as shown in Exhibit 1-1.

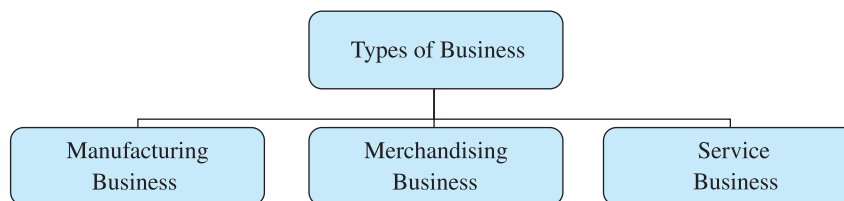


Exhibit 1-1 Types of Business

A manufacturing business converts materials into finished products through the use of machinery and labor.

A merchandising business must first purchase merchandises from other businesses (such as manufacturers or distributors) and then sell them to customers.

A service business provides services rather than products to customers.

2) Forms of Business

Three different forms of business are proprietorship (or sole trader), partnership, and corporation, as shown in Exhibit 1-2.

A proprietorship is owned and managed by one person, although there might be any number of employees. A proprietorship is fully and personally liable for any losses that the business might make.

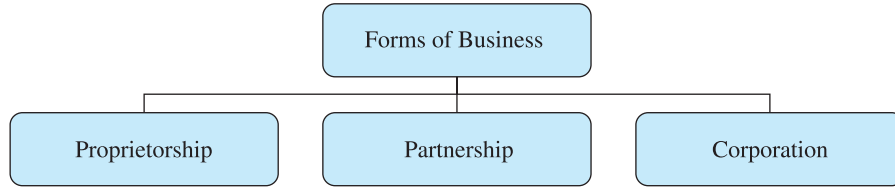


Exhibit 1-2 Forms of Business

A partnership is a business owned jointly by a number of partners. The partners are jointly liable for any losses that the business might make.

A corporation is owned by shareholders. Most corporations are limited liability corporations. For a limited liability corporation, the shareholders will not be personally liable for any losses the corporation incurs. The liability is limited to the nominal value of the shares they own. This limited liability is achieved by treating the corporation as a completely separate legal entity.

3) Types of Business Activities

Three different types of business activities are financing activities, investing activities, and operating activities, as shown in Exhibit 1-3.

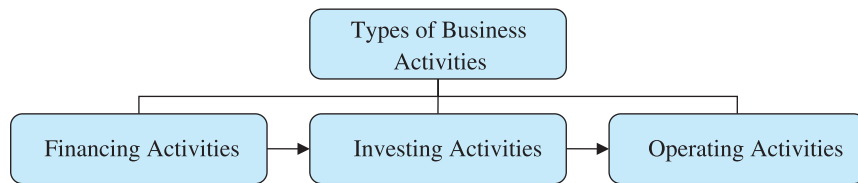


Exhibit 1-3 Types of Business Activities

Financing activities involve obtaining funds to begin and operate a business. After funds are financed, a business must use investing activities to obtain the necessary resources to start and operate the business. Once resources have been acquired, a business uses the resources to implement its operating activities.

2. Objectives of Accounting (Shown in Exhibit 1-4)

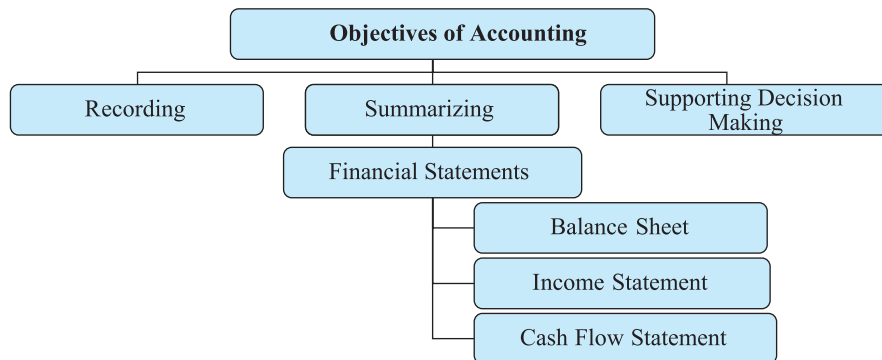


Exhibit 1-4 Objectives of Accounting

The objectives of accounting are shown in Exhibit 1-4: recording the business transactions; summarizing the business transactions within a period in order to provide information about the company in the forms of financial statements, such as balance sheet, income statement, cash flow statement, etc. (see Exhibit 1-5 which briefly shows the information in each of the financial statements); supporting decision making.

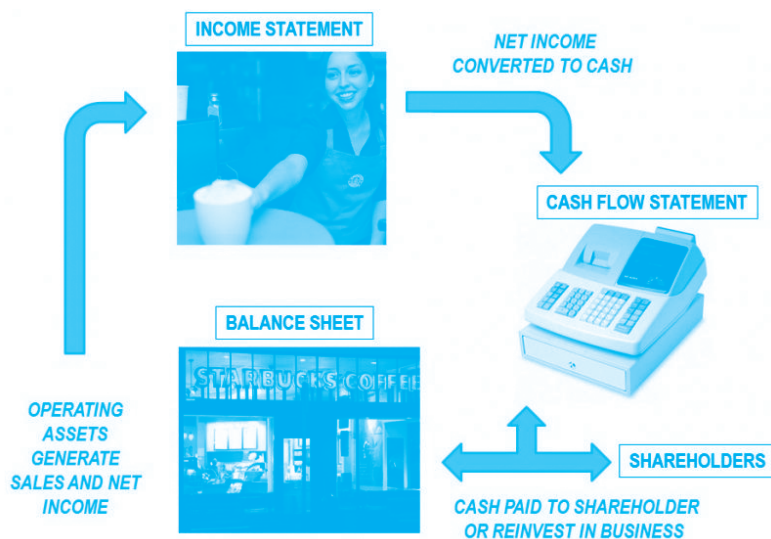


Exhibit 1-5 Summary of Information in the Financial Statements

3. Users of Accounting Information (Shown in Exhibit 1-6)

In general, users of accounting information are divided into two major categories: internal information users and external information users.

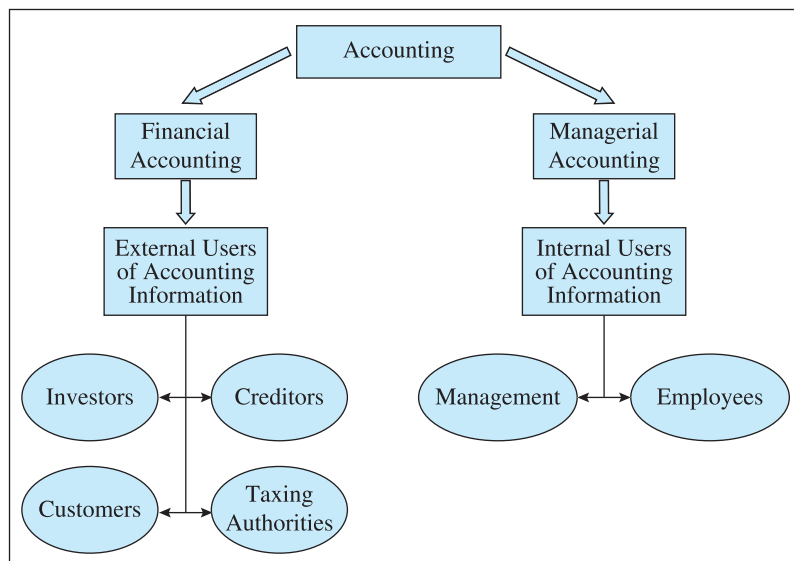


Exhibit 1-6 Users of Accounting Information

As is illustrated in Exhibit 1-6, financial accounting is concerned with the production of financial statements for external users. Management (or managerial) accounting provides much more detailed and up-to-date information for the management.

4. Types of Accounting (Shown in Exhibit 1-7)

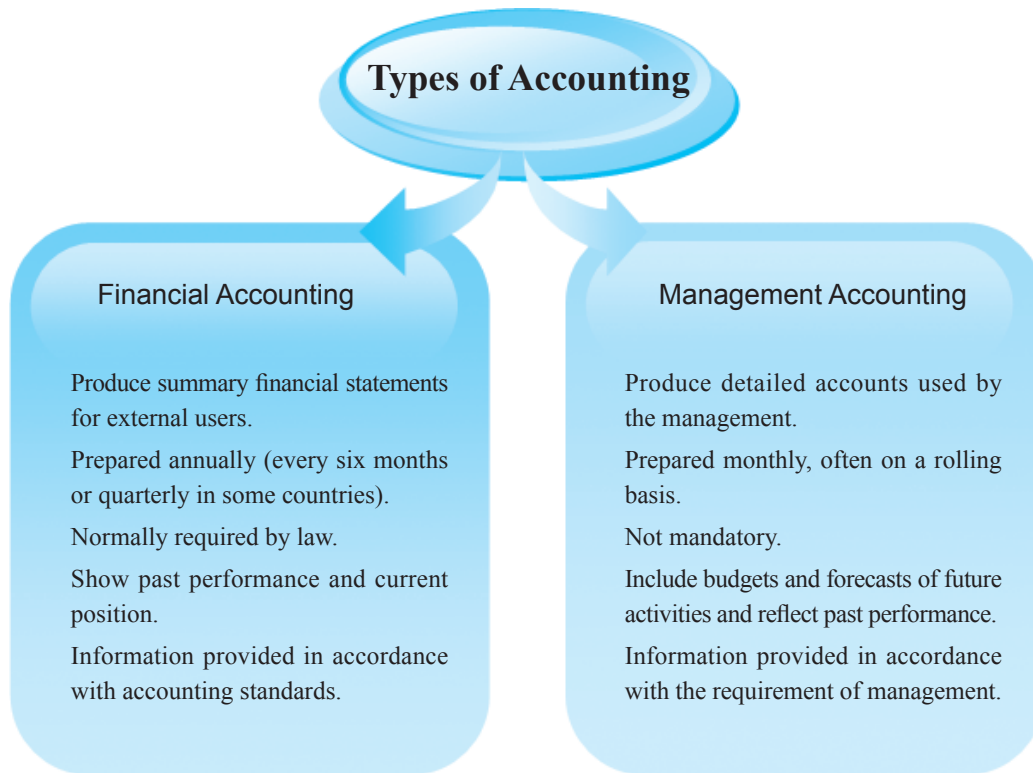


Exhibit 1-7 Types of Accounting

5. Accounting Regulatory System (Shown in Exhibit 1-8)

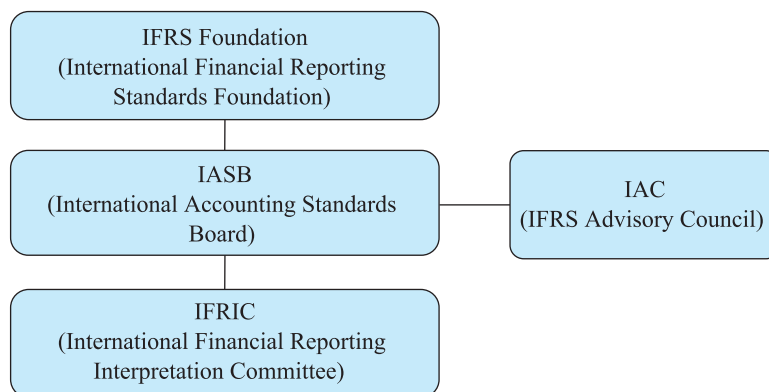
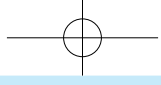


Exhibit 1-8 Accounting Regulatory System

The IFRS Foundation is the supervisory body for the IASB.



IASB is responsible for adopting existed International Accounting Standards (IAS), developing and issuing new accounting standards called International Financial Reporting Standards (IFRS). The logo of IASB is shown in Exhibit 1-9.



Exhibit 1-9 Logo of IASB

The IFRIC issues rapid guidance on accounting matters where divergent interpretations of IFRS have arisen.

IAC provides a forum for the IASB to consult a wider range of interested parties affected by the IASB's work.

6. Professional Accounting Bodies

专业会计团体	使用地区	缩写
Association of International Accountants	International	AIA
American Institute of Certified Public Accountants	U.S.	AICPA
Association of Chartered Certified Accountants	U.K.	ACCA

B. Learn the new words and phrases in the above passage and try to make sentences with them.

New Words

proprietorship	[prə'praɪətəʃɪp]	<i>n.</i> 独资经营
partnership	['pɑ:tənəʃɪp]	<i>n.</i> 合作关系, 合伙企业
financing	[faɪ'nænsɪŋ]	<i>n.</i> 筹集资金, 融资
investing	[ɪn'vestɪŋ]	<i>n.</i> 投资
operating	['ɒpəreɪtɪŋ]	<i>n.</i> 经营
communicate	[kə'mju:nikeɪt]	<i>vt.</i> 沟通, 交流
summarize	['sʌməraɪz]	<i>vt.</i> 总结, 概括
investor	[ɪn'vestə]	<i>n.</i> 投资者
creditor	['kreditə]	<i>n.</i> 债权人, 债主
globalization	[ˌgləʊbəlaɪ'zeɪʃn]	<i>n.</i> 全球化
standard	['stændəd]	<i>n.</i> 准则, 标准



Useful Expressions and Knowledge



1. General Motors 美国通用汽车公司
2. financial statement 财务报表
3. decision maker 决策者
4. balance sheet 资产负债表
5. income statement 利润表
6. cash flow statement 现金流量表
7. government agencies 政府部门
8. managerial accounting 管理会计
9. tax bureau 税务局
10. financial accounting 财务会计

11. ACCA (英国) 特许公认会计师公会





ACCA成立于1904年, 是目前世界上最大及最有影响力的专业会计师组织之一, 也是在运作上通向国际化及发展最快的会计师专业团体。

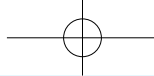
12. IASB 国际会计准则理事会

IASB(International Accounting Standards Board, 国际会计准则理事会), 前身是 IASC(International Accounting Standards Committee, 国际会计准则委员会), 于2000年全面重组, 主要负责制定和发布国际会计准则, 促进国际会计的协调。

C. Test your understanding.

1. The “Big Four” are the four largest international accountancy firms. Please write their Chinese names in the blanks.

 <p>(1) _____</p>	 <p>(2) _____</p>	 <p>(3) _____</p>	 <p>(4) _____</p>
--	--	---	--



2. Match the words listed in the left box with the correct explanations in the right box.

A. Manufacturing business
B. Sole trader
C. Proprietorship
D. Merchandising business
E. Partnership
F. Service business
G. Corporation

(1) A business providing services rather than products to customers.
(2) A business which sells products to customers, but should first convert materials into finished products through the use of machinery and labor.
(3) A business owned and operated by one person.
(4) A business owned and operated by two or more people.
(5) A business organized as a separate legal entity.
(6) A business purchasing merchandises from other businesses and selling them to customers.

3. Fill in the blanks with correct words.

- (1) _____(投资者) are interested in their potential profits and the security of their investments.
- (2) _____(管理层) need detailed and up-to-date information such as profitability of individual departments and products, in order to control their business and plan for the future.
- (3) _____(员工) need to know if an employer can offer secure employment and salaries.
- (4) _____(债权人) need to know if they will be repaid, which will depend on the solvency of the company.
- (5) _____(供应商) need to know the financial health of a business before agreeing to supply goods.
- (6) _____(顾客) need to know if a company can continue to supply them in the future.
- (7) _____(竞争对手) wish to compare their own performance with that of other companies and learn about their rivals.
- (8) _____(政府) needs to use accounting information to figure a company's tax liabilities and watch over the company's adherence on regulations.

MODULE 3 博学多才

A. Visit the relevant website and write down some useful information you've learnt from it in English.

<https://www.accaglobal.com/>

推荐理由: 英国特许公认会计师协会的官方网站, 提供丰富的信息, 包括ACCA考试资料、会计职业培训与发展资讯, 以及会计专业前沿研究报告等。

B. Help your understanding.

“四大”会计师事务所

✧ KPMG(毕马威)

KPMG专门提供审计、税务和咨询等服务, 业务遍及全球。在全球143个国家/地区, 拥有员工约265 000名。主要客户包括美国通用电气、壳牌公司、辉瑞制药、雀巢公司、奔驰公司、百事可乐、花旗银行等。

✧ Ernst & Young(安永)

Ernst & Young专门提供审计与鉴证、税务咨询与筹划、财务咨询等服务。已有百年历史, 业务遍及150个国家/地区, 拥有员工约248 000名。主要客户包括英特尔、可口可乐、沃尔玛、麦当劳等。

✧ PwC(普华永道)

PwC专门提供审计、税务、人力资源、交易、危机管理等服务。业务遍及154个国家/地区, 拥有员工约161 000名。主要客户包括埃克森、IBM、强生公司、戴尔电脑、福特汽车、雪佛兰、诺基亚等。

✧ Deloitte(德勤)

Deloitte专门提供审计、企业管理咨询、财务咨询、风险管理及税务等服务。业务遍及150个国家/地区, 拥有员工约345 000名。主要客户包括微软公司、宝洁、美国通用汽车公司等。