

DoubleEntryBookkeeping复式记账法 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/129/2021_2022_DoubleEntr_c92_129003.htm The basic principle of double entry bookkeeping is that every transaction has a twofold effect. In other words, a value is received and a value is yielded or parted with. Both effects, which are equal in amount, must be entered completely in the bookkeeping records. 复式记账法的基本原理是每笔交易都有借贷双方。换言之，有一项金额收入，就必然有一项金额放弃（支出）。借贷双方金额相等，必须完整地记入账簿。 According to this principle, all transaction affect at least two accounts. Each transaction must be analyzed to determine which accounts are affected, and whether they should be increased or decreased. An entry made on the left hand side or column of an account is called a debit, while an entry made on the right hand side or column is called a credit. Debit, usually abbreviated DR, at one time meant value received, or literally he owes. Credit, usually abbreviated CR, meant value parted with, or literally he trusts, in modern bookkeeping, debit refers only to the left-hand side of account, whereas credit refers to the right-hand side. Some bookkeepers use a far right-hand column to keep an up-to-date balance of the account. 根据这一原理，所有的交易至少涉及两个账目，要对每笔交易进行分析，以确定哪些账目受到影响，金额是增加，还是减少。在账户左边或左边栏目的分录叫借方，在右边或右边栏目的分录叫贷方。借方，一般缩写成DR，同时意为收到的金额，或者，按照字面意思解释是他所欠的；贷方，一般缩写成CR，意为支出的金额，或

者，按照字面意思解释是他的存款。在现代簿记中，借方仅指账户左边；而贷方指右边。有的账簿在右边再加一栏，记载账户的最新余额。 In double-entry bookkeeping, a book in which both the debit side and the credit side of the transaction are entered is called a journal, while another book used to list all the accounts of an organization is called a ledger. Entries from the journal are transferred to the ledger at regular intervals, usually monthly. This process is called posting. 在复式记账法中，记载交易借贷双方的账簿叫日记账；而另外一本用于记载一个单位所有账目的账簿叫总账。从日记账定期，通常按月，转记到总账上去，这个过程叫过账。 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com