

实用英语之面试英语辅导：关于会计职务 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/261/2021_2022__E5_AE_9E_E7_94_A8_E8_8B_B1_E8_c96_261034.htm Key Sentences (重点句子) 642.Excuse me , sir.May I apply for the position of accountant? 先生，我可以申请会计一职吗？ 643.Sure.Please sit down. 当然可以，请坐。 644.What university did you graduate from? 你从哪所学校毕业？ 645.I graduated from Beijing College of Commerce. 我毕业于北京商学院。 646.What was your major at college? 你上大学主修什么专业？ 647.My major was accounting. 我主修会计学。 648.Can you name some of the courses you completed in relation to accounting? 你能说出一些你学过的与会计相关的课程吗？ 649.Sure.I took such courses as accounting principles , commercial accounting , cost accounting , industrial accounting , electronic data processing accounting , and accounting involved in foreign capital enterprises. 当然可以，我修过会计学原理、商业会计、成本会计、工业会计、电子数据处理会计以及涉外会计。 650.What was your favorite course? 你喜欢什么课程？ 651.My favorite course was electronic data processing account-ing. 我最喜欢电子数据处理会计。 652.What kind of work are you doing now? 你现在正在做什么工作？ 653.Im engaged in accounting. 我做会计工作。 654.What are you responsibilities at your present work unit? 你在目前单位的工作职责是什么？ 655.My work involves various routine bookkeeping and basic ac-counting tasks including journal entries , verifying data and reconciling discrepancies , preparing detailed

reports from raw data , and checking accounting documents for completeness , mathematical accuracy and consistency. 我的工作 是履行各种簿记与基本会计事项 , 包括填写日记账、核实数 据、纠正误差 , 根据原始数据编制明细报表、核查会计文件 的完整性、数字的精确性和一致性。

656.Are you familiar with PRC Financial and Tax Regulations ? 你熟悉中华人民共和国财 税制度吗 ? 657.I think so. 熟悉。 658.Can you tell me something about this balance sheet now ? 你可以和我谈谈这份资产负债表的 情况吗 ? 659.Of course.This balance sheet contains three major sec-tions , that is , assets , liabilities and owners equity.So , you see , the total current liabilities of your company are \$ 2 , 372 , 000 , and the owners equity is \$ 5 , 400 , 000.That means that the total assets , which is equal to the sum of the creditors and the owners equities , are \$ 7 , 772 , 000. 当然能 , 这份资产负债表 包含三部分 : 资产、负债和所有者权益。因此 , 你看贵公司的 当前负债总额为2 , 372 , 000美元 , 所有者权益为5 , 400 , 000美元。资产等于债权人权益加上所有者权益 , 即为7 , 772 , 000美元。

660.Whats the creditors equity ? 什么是债权人 权益 ? 661.The creditors equity is the same as liabilities. 债权人 权益即负债。

Dialogue A (I= Interviewer主试人 A= Applicant 受试人) (knocking at the door gently) I : Come in , please. A : Good afternoon , sir.My name is Wang Ling. I : Good afternoon , Miss Wang.According to your application form , you are a university graduate in accounting and have al-ready got 2 years work experience in a manufacturing factory.Now , can you tell me what made you decide to leave your former factory and apply for the

vacancy here ? A : Well , my former working unit is a medium-sized enterprise. Though I am familiar with computerized accounting systems , I can find no application there. That's the reason why I want to come here to face the new challenge. I : What are your responsibilities at your present work unit ? A : My work involves various routine bookkeeping and basic accounting tasks including journal entries , verifying data and reconciling discrepancies , preparing detailed reports from raw data , and checking accounting documents for completeness , mathematical accuracy and consistency. I : Are you familiar with PRC Financial Accounting and Tax Regulations ? A : Sure. I : OK. Can you tell me something about this balance sheet now ? A : Of course. This balance sheet contains three major sections , that is , assets , liabilities and owners equity. So , you see , the total current liabilities of your company are \$ 2 , 372 , 000 , and owners equity is \$ 5 , 400 , 000. That means that the total assets , which is equal to the sum of the creditors and the owners equities , are \$ 7 , 772 , 000. I : Just a moment. What is the creditors equity ? A : The creditors equity is the same as liabilities. I : How much are accrued salaries payable ? A : They are \$ 15 , 000. I : Could you tell me something about cash control ? A : Yes , of course. In accounting , cash means all items that are acceptable for deposit in a bank. I : What are they ? A : Such as paper money , coins , checks , money orders , bank deposits and so on. I : What should we do when dealing with cash ? A : As a rule , we should control the handling and recording of cash. Cash should be handled separately

from the recording of cash transactions so that errors can be readily disclosed and the possibility of irregularities is reduced. I : How does it work , then ? A : That means all cash receipts are deposited intact in the bank , and all major payments are made by check and an imprest fund is used for petty cash disbursements. I : So you mean that we can have a double record of cash transactions. A : Yes. One record is made by the companys recordkeeping procedures , and another is furnished by the bank. I : Did you get a good record in English ? A : Yes , I obtained nearly full marks each term. I like English very much. Besides , I was aware of the importance of learning English well. Nowadays every enterprise would prefer to hire a man who has a good command of English. So I worked hard at college on English. I : Are you familiar with America-styled accounting ? A : I think so. When I was at college , I worked as an assistant account with American General Electric China Inc. for two summers. I : Thats very good. You seem to have the right kind of experience. Ill let you know the result of this interview next week. A : Thank you. Good-Bye.

Notes 注释

1. According to your application form , you are a university graduate in accounting and have already got 2 years experience in a manufacturing factory. 从申请表上看来 , 你是会计专业的毕业生 , 已经在一家制造厂有两年的工作经验。 2. Well , my former working unit is a medium-sized enterprise. Though I am familiar with computerized accounting systems , I can find no application there. 我以前的工作单位是一家中型企业。 虽然我熟悉会计电算化 , 但在那里用不上。 3. How much are accrued

salaries payable ? 应付工资是多少 ? 4.In accounting , cash means all items that are acceptable for de-posit in a bank. 在会计上 , 现金指的是可被银行接受的所有项目。 5.Such as paper money , coins , checks , money orders , bank deposits and so on. 比如纸币、硬币、支票、汇票和银行存款等。 6.As a rule , we should control the handling and recording of cash.Cash should be handled separately from the recording of cash transactions so that errors can be readily disclosed and the possibility of irregularities is reduced. 按常规 , 我们应当控制现金处理和记录 , 现金管理应与现金业务的记录分开进行。这样 , 差错就能马上查出来 , 也减少了不法行为的可能性。 7.How does it work , then ? 这是怎么做的呢 ? 8.That means cash receipts are deposited intact in the bank , and major payments are made by check and an imprest fund is used for petty cash disbursements. 这就是说 , 所有的现金收入要如数存入银行 , 一切的主要支出都使用支票 , 并设立预付资金来用于零星的现金支付。 9.So you mean that we can have a double record of cash transactions. 你是说这样一来我们就可以对现金业务有双重记录了。 Words and Expressions balance sheet n.资产负债 (平衡) 表 常见的其他报表还有 financial statement (财务报表) , income statement (收益表) 等。 assets n.资产 流动资产为 current assets 固定资产为 fix assets 流动资金可包括现金 (cash) 、 应付账款 (accounts receivable) 、 预付保险金 (prepaid insurance) 、 在用物料 (supplies on hand) 等。 liabilities n.负债 流动负债为 current liability , 它可以包括应付票据 (notes payable) 、 应付账款 (accounts payable) 、 应付未付工资 (accrued salaries payable) 等项。 owners

equity n.所有者权益 cash control n.现金控制 paper money n.纸币
; coin n.硬币 check n.支票 money order n.汇票 bank deposit n.
银行存款 handle v.处理 cash transaction n.现金交易 irregularity n.
不法行为 cash receipt n.现金收入 imprest n.预付款 a.预付的，
预借的 petty cash 零用资金 disbursement n.支付 record keeping
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