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ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第九讲

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The role of accounting

Topics

- 1 The purpose of accounting information
- 2 Nature, principles and scope of accounting
- 3 The regulatory system
- 4 Internal and external financial information
- 5 Control over business transactions
- 6 The main business financial systems
- 7 Manual and computerised accounting systems
- 8 Databases and spreadsheets



The purpose of accounting information

What is accounting?

- The transactions are recorded in 'books of prime entry'. (将交易记进原始账簿)
- The transactions are then analysed and posted to the ledgers. (分析交易并记入该记的分类账)
- Finally the transactions are summarised in the financial statements. (分析交易并汇总进财务报表)

Accounts are produced to aid management in **planning, control and decision-making** and to comply with **statutory regulations**.



The purpose of accounting information

Users of financial statements and accounting information

Accounts are produced to aid management in **planning, control and decision-making** and to comply with **statutory regulations**.

- Managers of the company.
- Shareholders of the company.
- Trade contacts. (suppliers , customers)
- Providers of finance to the company
- Her Majesty's Revenue and Customs (税务部门)
- Employees of the company
- Financial analysts and advisers
- Governments and their agencies
- The public

Integrated reporting refers to the integration (combining) of financial and non-financial information into a single document. (这个词搞清楚什么意思就好了，有可能考到)



The purpose of accounting information

Qualities of good information (很抽象的知识点 , F3/F7/P2都会讲 , 所以F1里考到的概率很低 , 也很简单。)

Relevance 相关性 (信息要和决策需要相关)

Comprehensibility 可理解性 (要让人看得多)

Reliability 可靠性 (足够的可信)

Completeness 完整性 (信息完整)

Objectivity 客观性 (不偏不倚)

Timeliness 及时性 (及时提供信息)

Comparability 可比性 (纵向横向可比)



The purpose of accounting information

The structure of the accounting function

Finance director - the head of the accounting management structure

Financial Controller

- Routine accounting (日常报账)
- Providing accounting reports for other departments (提供会计报告)
- Cashiers' duties and cash control (出纳)

Management Accountant

- Cost accounting (成本会计)
- Budgets and budgetary control (预算会计)
- Financial management of projects (项目管理)

Treasurer (司库 , 非常大的公司才有)

- Raising funds by borrowing (债权融资)
- Investing surplus funds on the money market or other investment markets (投资)
- Cash flow control (现金控制)



Nature, principles and scope of accounting

Financial accounting is mainly a method of reporting the results and financial position of a business.

Management (or cost) accounting is a management information system which analyses data to provide information as a basis for managerial action. The concern of a management accountant is to present accounting information in the form most helpful to management.

The financial management is responsible for **raising finance** and **controlling financial resources**, including the following decisions.

- Finance decision
- Investment decision
- Decisions regarding the level of dividend
- Decisions regarding hedging of financial risk (如何规避财务风险)



The regulatory system

在F1中，你只需要记住以下几点即可：

IFRS是IASB发布的会计准则，是一个指导性的，原则性的会计信息发布标准。

IFRS 全称 International Financial Reporting Standard，IASB 全称 International Accounting Standards Board

GAAP是一套总的会计指导规范，当中不仅有标准（standards），还有法律，还有一系列的会计法规。

ASB颁布了FRS（去掉了I，这个是英国本土的报告标准）

IFAC全称 International Federation of Accountant，它没有发布会计准则，只发布了道德规范。它不属于Regulatory system。

会计准则不是法律，但按会计准则出报告是法律规定的。（这点不能绝对，各国在严格程度上有所不同。）



Internal and external financial information

External reports

- The profit or loss account (also known as the income statement)
- The statement of financial position (also known as a balance sheet)
- The statement of cash flows
- The statement of changes in equity

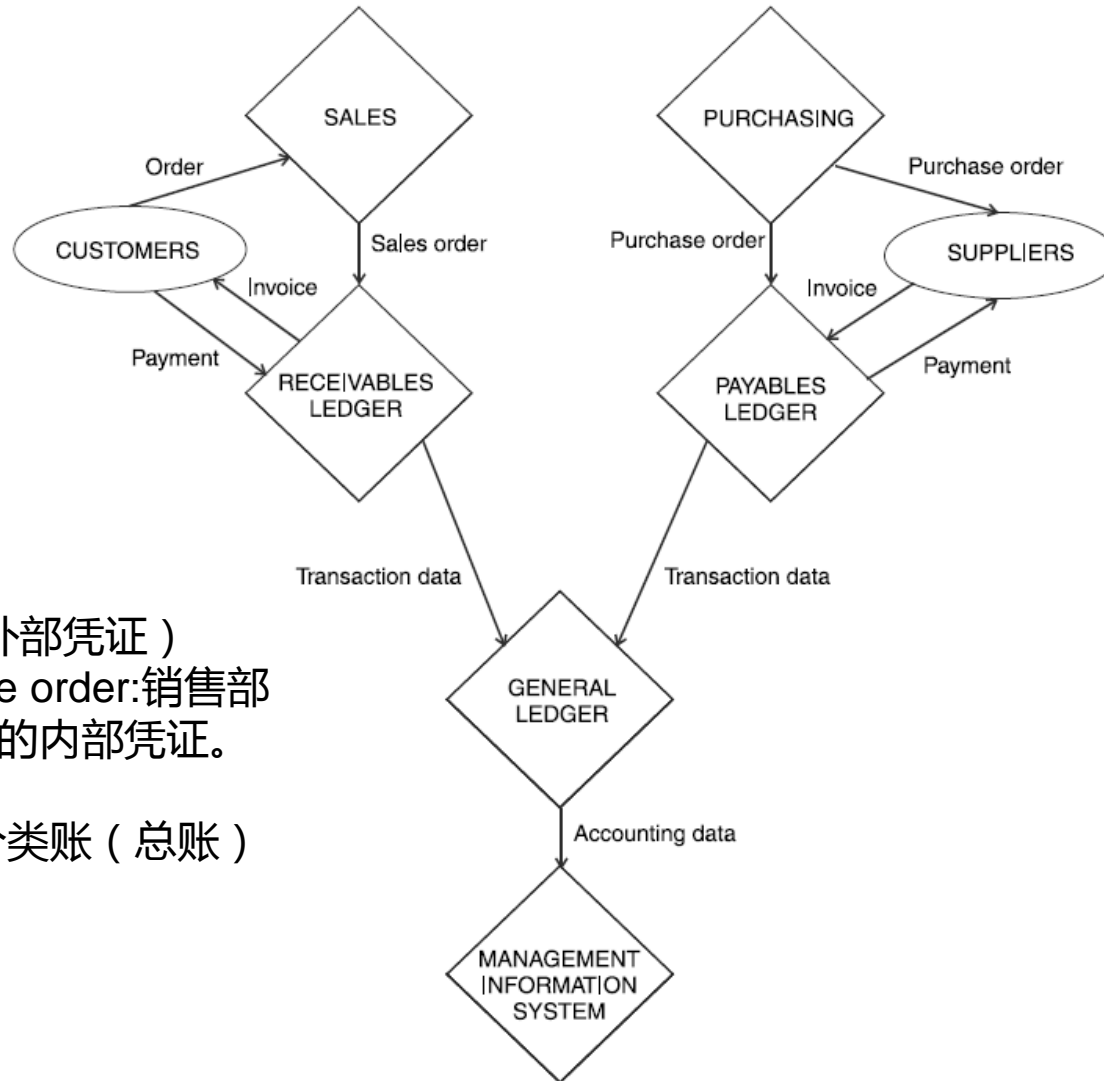
Internal reports

Examples of internal reports include the following.

- Cost schedules (成本清单 , 列示了各种成本)
- Budgets
- Variance reports (预算数和实际数差额的汇总报告 , F2里会讲)



Control over business transactions



- Order : 采购订单 (外部凭证)
- Sales order/purchase order:销售部
和采购部发到财务部的内部凭证。
- Invoice 发票
- General Ledger 总分类账 (总账)



The main business financial systems

Key controls over payroll cover:

- Documentation and authorisation of staff changes
- Calculation of wages and salaries
- Payment of wages and salaries
- Authorisation of deductions (五险一金、个人所得税等的扣除)

Data held on a payroll file – 函数式

Standing data on each employee will include:

Variable (transaction) data will include:

Inputs to a payroll system – 自变量X

- Clock cards or timesheets
- Amount of bonus

Outputs from a payroll system – 因变量Y

- Payslips 工资单 (给员工的)
- Payroll (this is often a copy of the payslips) 工资明细 (汇总的)
- Payroll analysis, including analysis of deductions (tax, national insurance, etc) and details for costing purposes 工资明细分析



The main business financial systems

The purchasing system tests will be based around:

- Buying (authorisation)
- Accounting (recording)
- Goods inwards (custody)

Controlling the sales cycle

- Selling (authorisation)
- Accounting (recording)
- Goods outwards (custody)

Controlling cash

- Receipts
- Payments

常见的Control :

连续编号

双重复核

合理授权

定期检查



Manual and computerised accounting systems

- Disadvantage of manual system

Disadvantage	Comment
Productivity	Productivity is usually lower, particularly in routine or operational situations such as transaction processing.
Slower	Processing is slower where large volumes of data need to be dealt with.
Risk of errors	The risk of errors is greater, especially in repetitive work like payroll calculations.
Less accessible	Information on manual systems is generally less accessible . Access to information is often restricted to one user at a time.
Alterations	It is difficult to make corrections . If a manual document contains errors or needs updating it is often necessary to recreate the whole document from scratch.
Quality of output	Quality of output is less consistent and often not well designed. At worst, handwritten records may be illegible and so completely useless.
Bulk	Paper-based systems are generally very bulky both to handle and to store

- Coding 编号，会计系统会给科目进行编号，便于检索和管理。



Databases and spreadsheets

- A database may be described as a 'pool' of data, which can be used by any number of applications. Its use is not restricted to the accounts department.
- Spreadsheets – Excel 电子表格

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Thank You!

