

摘要

晚清以来，西方现代科学技术、经济思想和管理知识不断传入中国，现代会计知识是其中一个重要领域，大量新术语亦随之译出并流传。这也引发了中国传统会计制度和会计术语的变革。民国时期，会计制度以及会计术语中西、新旧并存竞争的状态，逐渐成为一个广受瞩目的社会现象，并导致多方介入，以推动会计术语标准化为手段，谋求形成一个统一的现代会计制度。

本文旨在探讨民国时期中国现代会计术语的形成与标准化进程，并着重从以下三个角度分析这一过程：（一）会计术语与现代会计制度的关系；（二）在中国现代会计术语形成与标准化过程中起重要作用的个人与团体；（三）会计术语形成与标准化背后的社会动力。通过中国现代会计术语的形成与标准化进程，进一步理解语言与社会之间的互动，这也是社会语言学关心的核心问题。

本文将 1912 年至 1949 年间会计术语的形成和标准化进程细分为三个时期。（一）从中华民国肇建到 1930 年为萌芽时期，此时会计术语译法繁杂，新旧词并用，学者各持译介观点，形成“百家争鸣”态势；（二）1931 年至 1938 年为形成时期，此时期内，术语数量增加，会计学者和学术团体整合资源，形成了几种较为系统的术语表，但部分术语的译法仍存争议；（三）1939 年至 1949 年为标准化时期。1939 年起，国立编译馆开始审定经济学术语名词，在其努力之下，会计术语逐渐走向标准化，最终形成权威术语表《经济学名词》和《会计学名词》（初审本），使中国现代会计领域最终形成了自己的标准术语体系。该术语体系具备以下特点：（一）数量庞大，体系完善；（二）具有科学性，修辞中立；（三）简短明晰，具有单义性，且大部分术语沿用至今。

会计术语的标准化进程呈现出自下而上的趋势。萌芽时期，会计学者对术语问题各抒己见。在形成时期，潘序伦等会计学家、立信会计师事务所等团体是术语制定主力军。至标准化时期，政府机构国立编译馆开始主导术语工作。会计术语的制定先由个人、业界推动，最后由政府整合资源，完成统一和标准的术语表。

本文对中国现代会计术语形成与标准化进程的研究，着眼点在于语言与社会变迁的关系，也是对社会语言学、语言政策理论的一种呼应。中国现代会计术语的形成和标准化进程，折射出近代中国社会的巨大变迁，其中以三个方面的变化最为显著：（一）西方经济制度、经济思想和经济组织进入中国后，中国的经济活动随之变得复杂，传统会计制度和术语无法满足经济发展需求，迫使改革发生；（二）中西语言接触以及国语运动、白话文运动等语文变革潮流，共同造就一种新的语言环境。新式会计术语的形成和标准化进程，不但是经济发展和会计制度变革的结果，也是语文变革潮流的一部分；（三）政府机构（国立编译馆）介入会计术语标准化，以推动经济发展和语文变革，显示出后发国家政府在现代化进

程中扮演的特殊角色。

关键词： 会计术语；术语标准化；语言管理

Abstract

Western modern science and technology, economic ideas, and management knowledge have been continuously introduced into China since the late Qing Dynasty. Modern accounting system is one of the important areas. At the same time, a large number of new terms have also been translated and spread, which has triggered changes in China's traditional accounting system and accounting terms. After the establishment of the Republic of China, the coexisting state of western and Chinese accounting systems and terms, as well as the competitive state of the old and new vocabularies, gradually became a widely-watched social phenomenon. This also led to the intervention of many parties, who tried to promote the standardization of accounting terms and seek to form a unified modern accounting system.

This article discusses the process of formation and standardization of accounting terms in China from 1912 to 1949, and focuses on the following perspectives: (1) The relationship between modern accounting system and accounting terms; (2) Individuals and groups that played an important role in this process; (3) The social driving forces behind the formation and standardization of accounting terms. Through the formation and standardization process, people can further understand the interaction between language and society, which is also the core issue of sociolinguistics.

This article divides the development process into three periods: First, the budding period (1912-1930). At this time, there were numerous complicated translation methods for accounting terms. The new and the old words were used together. Scholars each hold different translation views, forming a “Hundred Schools of Thought” situation. Second, the period of formation (1931-1938). At this time, the number of terms increased a lot. Individuals or academic groups integrated resources to form relatively systematic term lists, but some terms were still controversial. Third, the period of standardization (1939-1949). Since 1939, the National Institute of Compilation and Translation began to appraise economic terms. With its efforts, accounting terms gradually moved towards standardization, and finally formed the authoritative glossary *Economic Terms and Accounting Terms (The preliminary version)*, which finally formed the system of modern Chinese accounting terms. This system has the following characteristics: (1) The terms were rich and systematic. (2) The terms were scientific and achieved rhetorical neutrality. (3) The terms were short, clear, and univocal. Most of them are still used today.

The formulation of accounting terms presented a bottom-up trend. In the budding period, scholars freely expressed views on accounting terms. In the formation period, Pan Xulun and other accountants, Lixin Certified Public Accountants and other groups were the main force of terminology formulation. In the period of standardization, the National Institute of Compilation and Translation began to lead the terminology work. The formulation of accounting terms was first promoted by individuals and the accounting industry, and finally by the government to integrate resources and publish unified and standardized accounting term list.

This article studies the dynamic process of formation and standardization of accounting terms, and focuses on the interactive relationship between terms and social changes, which is also a response to sociolinguistics and language policy theories. The process reflect the tremendous changes in modern Chinese society, among which three changes are the most significant. (1) After the introduction of Western economic systems, thoughts and organizations, China's economic activities became complicated. Traditional accounting system and terms could not meet the needs of economic development, leading to the occurrence of reform. (2) The contact between Chinese and Western languages, and the language trends such as the Mandarin movement, the Vernacular Movement have jointly created a new language environment. The formation and standardization of new accounting terms are not only the result of economic development and accounting system reforms, but also part of the trend of language reforms. (3) The government agency (The National Institute of Compilation and Translation) intervened in the standardization of accounting terms to promote economic development and language reform, showing the special role of the government of late developing countries in the process of modernization.

Key words: Accounting terms; The standardization of terms; Language management