**会计专业必备【会计学术语的中英对照 】**

account payable 应付账款   
account receivable  应收账款   
accounting  会计   
accounting equation  会计方程式   
asset  资产   
auditing  审计   
balance sheet  资产负债表   
capital  资本   
certified public accountant  注册会计师   
corporation  公司   
entity  主体   
expense  费用   
financial accounting  财务会计   
financial statement  财务报表   
generally accepted accounting principles  一般公认会计原则   
income statement  损益表   
liability  负债   
management accounting  管理会计   
net earnings  净盈余   
net income  净利润   
net loss  净损失   
net profit  净利   
note payable  应付票据   
note receivable  应收票据   
owner's equity  所有者权益   
partnership  合伙企业   
proprietorship  独资企业   
revenue 收入   
statement of cash flow  现金流量表   
statement of earnings  盈余表   
statement of operations  运营表   
statement of owner's equity  所有者权益表   
stockholder  股东   
transaction  交易   
account    账户   
chart of account    会计科目表   
credit  贷方   
debit  借方   
journal  日记帐   
ledger  分类帐   
posting  过帐   
trial  balance  试算平衡表   
accrual-basis accounting  权责发生制会计   
accrued expense 应计费用   
accrued revenue 应计收入   
accumulated depreciation 累计折旧   
adjusted trial balance 调整后试算余额   
adjusting entry 调整分录   
book bvalue of a plant asset 固定资产账面净值   
cash-basis accounting 现金收付制会计   
contra account 备抵调整账户   
depreciation 折旧   
matching principle 配比原则   
plant asset 固定资产   
prepaid expense 待摊费用   
revenue principle 收入原则   
time-period concept 时间－期间概念   
unearned revenue 未实现收入   
balance between benefit and cost 收益与成本的平衡   
    balance sheet 资产负债表   
    balance sheet date 资产负债表日   
    balance sheet liability method 资产负债表负责法   
    bank overdrafts 银行透支   
    basic earnings per share 基本每股收益   
    beginning of the period 期初   
    benchmark treatments 基准处理方法   
    beneficiary 受益人   
    best estimate 最佳估计   
    bid bonds 投标保函   
    bid price 出价   
    bills 帐单   
    binding sale agreement 约束性销售协议   
    board of directors 董事会   
    bonus 奖金;红利   
    bonus issue 红股   
    bonus plan 奖金[计划](http://j.3edu.net/)   
    borrowing agreements 借款协议   
    borrowing cost 借款成本   
    bottom-up test 由下而上测试   
    branch 分支机构   
    brand name 商标名称   
    brokerage 经纪人佣金;经纪人业务   
    business combination 企业合并   
    business combination which is an acquisition 购买式企业合并   
    business segment 业务分部   
    buy back 回购   
    buying segment 采购分部   
    call option 看涨期权、买入期权   
    callable 可赎回的   
    callable debt 可赎回债券   
    cap (利率)上限capital 资本   
    capital approach 资本法   
    capital asset pricing model 资本资产定价模型   
    capital commitment 资本承诺   
    capital contributions 资本投入   
    capital gain 资本利得   
    capital maintenance 资本保全   
    capital transactions 资本交易   
    capitalisation 资本化   
    capitalization issues 资本化发行   
    capitalization rate 资本化比率   
    carry forward 结转后期   
    carry forward of unused tax credit 未利用的税款抵减结转后期   
    carry forward of unused tax losses 未利用的可抵扣(应税利润额的)亏损结转后期   
    carrying amount 账面金额   
    carrying back a tax loss 可抵扣(应税利润额的)亏损抵前   
    cash 现金   
    cash basis 收付实现制   
    cash equivalents 现金等价物   
    cash flow 现金流量   
    cash flow risk 现金流量风险   
    cash flow statements 现金流量表   
    cash generating unit 现金产出单元   
    cash in banks 银行存款   
    cash inflow 现金流入   
    cash on hand 库存现金   
    cash outflow 现金流出   
    certificates of deposit 存单   
    changes in accounting policies 会计政策变更   
    changes in financial position 财务状况变动   
    charge against 借记;计入   
    chief executive officer 首席执行官,行政总裁,总经理   
    class of assets 资产类别   
    classification 分类,归类   
    clearing house 清算所   
    closing rate 期末汇率   
    collateral 抵押品   
    collateralised borrowing 抵押借款   
    collectability 可收回性   
    collection cost 收帐费用   
    combination of shares 并股   
    combine 合并   
    combined entity 合并实体   
    combined result 合并经营结果   
    combining and segmenting construction contract 合并和分立的建造合同   
    combining enterprise 参与合并的企业   
    commission 佣金   
    commitment 承诺   
    commitment fee 承诺费,承约费   
    commodity contract 商品合同   
    commodity future contract 商品期货合同   
    commodity-based contract 以商品为基础的合同   
    common share 普通股   
    comparability 可比性   
    comparable uncontrolled price method 不加控制的可比价格法   
    comparative period 比较期限   
    compensated absences 带薪缺勤   
    compensation 补偿,报酬   
    compound instrument 复合金融工具   
    computer software 计算机软件   
    concentration of credit risk 信用风险集中   
    concentration of risk 风险集中   
    consideration 对价   
    consistency 一致性   
    consolidated balance sheet 合并资产负债表   
    consolidated financial statements 合并财务报表   
    consolidated group 合并集团   
    consolidated income statement 合并收益表   
    consolidation 合并   
    consolidation of shares 并股   
    consolidation procedure 合并程序   
    constant rate of return 固定回报率   
    construction contract 建造合同   
    construction overhead 施工间接费用   
    constructive obligation 推定义务   
    consumable 易耗品   
    contingencies 或有事项   
    contingent asset 或有资产   
    contingent commitments 或有承诺   
    contingent gains 或有利得   
    contingent liabilities 或有负债   
    contingent losses 或有损失   
    contingent rental 或有租金   
    contingent issuable shares 或有可发行股   
    contract 合同,合约   
    contractor 承包商   
    contractual obligation 合同义务   
    contractual provision 合同条款contractual right 合同权利   
    contribute 注资,出资   
    contribution 出资,提存金   
    control 控制   
    convention 惯例   
    conversion option 转换期权   
    conversion right 转换权   
    convert 转换   
    convertible 可转换   
    convertible bonds 可转换债券   
    copyright 版权   
    corporate assets 总部资产   
    corridor 区间   
    cost 成本   
    cost method 成本法   
    cost of acquisition 购买成本,收买成本,购并成本   
    cost of an investment 投资成本   
    cost of conversion 加工成本,转换成本   
    cost of disposal 处置成本   
    cost of goods sold 销货成本   
    cost of inventorise 存货成本   
    cost of labor 人工成本   
    cost of purchase 采购成本   
    cost of sales 销售成本   
    cost of sales method 销售成本法   
    cost recovery approach 成本收回法   
    cost saving 成本节省   
    cost-plus contract 成本加成合同   
    cost-plus method 成本加成法   
    cost of acquisition 购买成本   
    cost of meterial 材料成本   
    cost of registering 注册费用   
    cost to complete 完工尚需发生的成本   
    counterparty 对应方   
    credit 贷记;贷项   
    credit facilities 信用便利   
    credit risk 信用风险   
    credit term 赊销期限   
    creditor 债权人   
    creditworthiness 信用可靠度   
    cumulative preference dividends 累计优先股股利   
    cumulative preferred share 累计优先股   
    currency risk 货币风险   
    currency swap 货币互换   
    currency translation differences 货币折算差额   
    current and expected profitability 当期和预期盈利能力   
    current assets 流动资产   
    current cost 现行成本   
    current cost approach 现行成本法   
    current cost financial statements 现行成本财务报表   
    current interest rate 现行利率   
    current investments 短期投资   
    current liabilities 流动负债   
    current obligation 现时义务   
    current period 当期   
    current salary approch 当期工资法   
    current service cost 当期服务成本   
    current tax 当期税金   
    curtailment 缩减   
    customer loyalty 顾客信赖,顾客忠诚   
    Part 3   
       date of acquisition 购买日,收买日,并购日   
    date of contribution 出资日   
    date of report 报告日   
    date of the valuation 评估日   
    day-to-day activity 日常活动   
    dealing securities 交易性证券   
    debt default 债务拖欠   
    debt instrument 债务性工具   
    debt security 债务性证券   
    debt-equity ratio 债务-权益比   
    decline 下跌   
    deductible temporary differences 可抵扣暂时性差异   
    default 违约   
    deferral method 递延法   
    deferred compensation 递延酬劳   
    deferred compensation arrangement 递延酬劳安排   
    deferred foreign exchange gain or loss 递延汇兑损益   
    deferred income 递延收益   
    deferred payment 递延付款   
    deferred payment terms 递延付款条件   
    deferred revenue 递延收入   
    deferred tax asset 递延所得税资产   
    deferred tax liabilities 递延所得税负债   
    deferred taxes 递延所得税   
    defined benefit liability 设定受益负债   
    defined benefit obligation 设定受益义务   
    defined benefit plans 设定受益[计划](http://j.3edu.net/)   
    defined contribution plans 设定提存[计划](http://j.3edu.net/)   
    degree of comparability 可比程度   
    delivery 交付,交割,交货,送达   
    demand deposits 活期存款   
    demonstrably committed 明确承诺   
    deposit withdrawal 提取存款   
    depreciable amount 应折旧金额   
    depreciable asset 应折旧资产   
    depreciation 折旧   
    depreciation method 折旧方法   
    depreciation rate 折旧率   
    derecognise (a financial instrument) 终止确认(某一金融工具)   
    derecognition 终止确认   
    derivate financial instrument 衍生金融工具   
    derivative 衍生工具   
    designate 指定   
    development costs 开发费用   
    development expenditure 开发支出   
    development phrase 开发阶段   
    diluted earnings per share 稀释每股收益   
    dilutive 稀释  dilutive option 稀释选择权   
    dilutive potential ordinary share 稀释性潜在普通股   
    diminishing balance method 余额递减折旧法   
    direct effect 直接影响   
    direct increment costs 直接增量成本   
    direct investment 直接投资   
    direct labor 直接人工   
    direct method 直接法   
    direct relatonship 直接关系   
    directly attributable expenditure 可直接归属的支出   
    discharge 解脱,解除   
    disclose 披露   
    disclosure 披露   
    discontinued operations 已终止经营   
    discontinuing operation 终止经营   
    discount 折价,折扣,贴水   
    discount rate 折现率   
    disposal 处置   
    disposal consideration 处置收入   
    disposal of subsidiaries 子公司的处置   
    disposals 处置   
    distress sale 亏本销售   
    distribution 分配,分派   
    distribution costs 销售费用,分销费用   
    dividend income 股利收益   
    dividend receivable 应收股利   
    dividend yield 股利率   
    dividends 股利   
    dividends policy 股利政策   
    documentary credit 跟单信贷   
    downstream transactions 下游交易,下销交易   
    earnings 收益   
    earnings per share 每股收益,每股盈利   
    earnings-generating capacity 获利能力   
    economic benefits 经济利益   
    economic life 经济寿命   
    economic performance 经济业绩   
    effective date 生效日期   
    effective interest method 实际利率法   
    effective yield 实际收益率   
    eliminate 消除   
    embedded derivative 嵌入衍生工具   
    employee benefit 雇员福利   
    employee benefit cost 雇员福利成本   
    employee share ownership plan 职工持股[计划](http://j.3edu.net/)   
    employee termination indemnity 辞退补偿   
    end of the period 期末   
    entity 实体   
    equity 权益   
    equity capital 权益资本   
    equity compensation benefits 权益计酬福利   
    equity compensation plans 权益计酬[计划](http://j.3edu.net/)   
    equity financial instrument 权益性金融工具   
    equity instruments 权益性工具   
    equity issue 股份发行   
    equity method 权益法   
    equity securities 权益性证券   
    estimated value 评估价值   
    evaluate 评价,估价   
    events after the balance sheet date 资产负债表日后事项   
    exchange rate 汇率   
    exchange controls 外汇管制   
    exchange differences 汇兑差额   
    exchange loss 汇兑损失   
    exchange of assets 资产交换   
    execution 执行