

Berikut adalah istilah-istilah yang terkait dengan akuntansi dalam bahasa Inggris beserta artinya :

A

- Aktiva = asset
- Aktiva bersih = net asset
- Aktiva lancar = current assets
- Aktiva tetap = fixed assets
- Aktiva tetap berwujud = tangible fixed assets
- Aktiva tetap tidak berwujud = intangible fixed assets
- Akumulasi = accumulation
- Akumulasi penyusutan = accumulated depreciation
- Akumulasi penyusutan bangunan = accumulated depreciation of bulding
- Akumulasi penyusutan kendaraan = accumulated depreciation of vehicle
- Akumulasi penyusutan mesin = accumulated depreciation of machinary
- Akumulasi penyusutan peralatan = accumulated depreciation of equipmen
- Akun = account
- Akuntansi = accounting
- Akuntansi anggaran = budgeting
- Akuntansi biaya = cost accounting
- Akuntansi keuangan = financial accounting
- Akuntansi manajemen = management accounting
- Akuntansi pemeriksaan = auditing
- Akuntansi pemerintahan = goverment accounting
- Akuntansi perpajakan = tax accounting
- Arus kas = cash flow
- Asuransi bayar dimuka = prepaid insurance

B

- Barang siap jual = goods available for sale
- Beban = expense
- Beban administrasi dan umum = administrative and general expense
- Beban asuransi = insurance expense
- Beban bunga = interest expense
- Beban dibayar dimuka = prepaid expense
- Beban gaji = salaries expense
- Beban iklan = advertise expense
- Beban komisi = commission expense
- Beban luar usaha = non operating expense
- Beban pajak = tax expense
- Beban penjualan = selling expense
- Beban penyusutan = depreciation expense
- Beban penyusutan kendaraan = depreciation expense of vehicle
- Beban penyusutan peralatan = depreciation expense of equipment
- Beban perlengkapan = supplies expense
- Beban sewa = rent expense
- Beban usaha = operating expense
- Beban yang masih harus dibayar = accured expensed
- Biaya angkut pembelian = freight in/transport in/carriage inward
- Biaya angkut penjualan = freight out/transport out/carriage outward

- Bukti pembelian = purchase invoice
- Bukti penjualan = sales invoice
- Buku besar = ledger
- Buku besar pembantu piutang = account receivable subsidiary ledger
- Buku besar pembantu utang = account payable subsidiary ledger
- Buku besar tambahan/pembantu = subsidiary ledger
- Buku besar umum = general ledger
- Buku persediaan = stock ledger sheets

D

- Debitur = debtor
- Debet = debt

F

- Faktur = invoice

H

- Hak atas kekayaan = equities
- Hak perolehan = historical cost/at cost
- Harga pokok penjualan = cost of goods sold

I

- Iklan dibayar dimuka = prepaid advertising
- Ikhtisar laba rugi = income summary
- Investasi tambahan = additional investment

J

- Jatuh tempo = maturity
- Jurnal = journal
- Jurnal khusus = special journal
- Jurnal koreksi = correction entries
- Jurnal pembalik = reversing entries
- Jurnal penerimaan kas = kas receipt journal
- Jurnal pengeluaran kas = cash disbursement/cash payment journal
- Jurnal penjualan = sales journal
- Jurnal penutup = closing entries
- Jurnal penyesuaian = adjustment entries
- Jurnal umum = general entries

K

- Kartu persediaan = stock card
- Kartu piutang = debtors account
- Kas di bank = cash in bank
- Kas di tangan = cash on hand
- Kewajiban = liabilities
- Kewajiban jangka panjang = long term liabilities
- Kewajiban lancar/jangka pendek = current liabilities

- Kredit = credit

L

- Laba bersih = net income
- Laba ditahan = retained earnings
- Laba kotor = gross profit
- laba operasional = operating income
- Laba penjualan aktiva = gain on sale of assets
- Laba usaha = operating income
- Laporan = report form
- Laporan akuntansi = accounting statement
- Laporan keuangan = financial statement
- Laporan laba rugi = income statement

M

- Modal = capital
- Modal akhir periode = ending capital
- Modal awal periode = beginning capital
- Modal pemilik = owner's equity
- Modal pinjaman = debt capital
- Modal saham = capital stock

N

- Neraca = balance sheet
- Neraca saldo = trial balance
- Neraca saldo setelah penutupan = post closing trial balance
- Neraca saldo setelah penyesuaian = adjusted trial balance
- Nilai buku = book value
- Nilai jatuh tempo = maturity value
- Nilai residu = residu value
- Nota debet/kredit = debt/credit memo

P

- Pajak penghasilan = income tax
- Pembelian = purchase
- Pembukuan = book keeping
- Pendapatan = income/revenue
- Pendapatan bunga = interest income/revenue/earned
- Pendapatan jasa = fees income
- Pendapatan jasa diterima dimuka = unearned service revenue
- Pendapatan komisi = commission revenue
- pendapatan luas usaha = non operating revenue
- Pendapatan sewa = rent income/revenue
- Pendapatan sewa diterima dimuka = unearned rent
- Pendapatan usaha = operating revenue
- Pendekatan neraca = balance sheet approach
- Pengeluaran = expenditure
- Pengendalian persediaan = stock control
- Penjualan = sales

- Penjualan kredit = sales on credit/credit sales
- penjualan tunai = cash sales
- Penyusutan = depreciation
- Peralatan = Equipment
- Periode akuntansi = accounting period
- Perlengkapan = supplies
- Persediaan akhir barang dagangan = ending inventory/stock
- Persediaan awal barang dagangan = beginning inventory/stock
- Perusahaan dagang = trading company
- Perusahaan jasa = service enterprise
- Piutang usaha = account receivables
- Potongan pembelian = purchase discount
- Potongan penjualan = sales discount

R

- Retur pembelian = purchase return
- Retur penjualan = sales return
- Rugi bersih = net loss
- Rugi operasional = operating loss
- Rugi penjualan aktiva = loss on sale of assets

S

- Saldo akun = account balance
- Saldo sisa = balance
- Sewa dibayar dimuka = prepaid rent
- Sistem akuntansi = accounting system
- Suku bunga = interest rate
- Syarat pembayaran = credit term

T

- Tanda pemeriksaan = check mark
- Transaksi = transaction

U

- Utang = debt
- Utang bank = bank loan
- Utang bunga = interest payable
- Utang gaji = salaries payable
- Utang pajak = tax payable

W

- Wesel bayar = notes payable
- Wesel tagih = notes receivable