

前 言

中文版《国际会计准则（2000年）》作为国际会计准则委员会的官方译本已经出版。这对于国际会计准则在世界范围内的广泛传播具有重要意义，受到国际会计界的广泛关注。

作为中文版《国际会计准则（2000年）》翻译审核工作的第一步和重要组成部分，由国际会计准则委员会聘请、成立的国际会计准则中文翻译审核专家组（专家组组成附后）精心筛选出国际会计准则的主要词汇，对其中文译词反复推敲，并就这些词汇的中文译词公开征求意见。在此基础上形成的国际会计准则主要词汇英汉对照表，对国际会计准则翻译审核工作的顺利完成起到了重要作用。审核专家组认为，如果将该词汇表单独出版，将会大大方便广大会计理论和实务工作者阅读和理解国际会计准则及翻译其他国际会计文献。为此，我们以《英汉·汉英国际会计准则词汇》为书名将其编辑出版。

《英汉·汉英国际会计准则词汇》由英汉国际会计准则词汇和汉英国际会计准则词汇两部分组

成。英汉国际会计准则词汇部分按英文字母排序，某些英文词汇往往有一种以上的中文译词，这些中文译词如果词义相同或相近，只是译法不同，则用逗号分隔；如果词义不同，则用分号分隔。汉英国际会计准则词汇部分按音序排列。

财政部会计准则委员会秘书处于小旺、程晓佳、崔华清和张雅琴等同志参加了词汇的整理、翻译和编辑工作，审核专家组作了最后审定。值此本书出版之际，谨向他们表示感谢！

对于本书存在的疏漏和不足之处，请读者批评指正。

财政部会计准则委员会秘书处

2000 年 7 月

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英汉国际会计准则词汇

English-Chinese Glossary for
International Accounting Standards

A

a group of enterprises	企业集团
accelerating dividend	加速股利
accounting assumption	会计假设
accounting estimates	会计估计
accounting for	会计处理；会计核算
accounting income	会计收益
accounting period	会计期间
accounting policies	会计政策
accounting profit	会计利润
accounting treatment	会计处理
accrual	应计
accrual basis	权责发生制，应计制
accruals for employee	应计雇员费用
accrued expense	应计费用
accrued liabilities	应计负债
accumulated amortization	累计摊销额
accumulated exchange difference	累计汇兑差额
accumulated profits or losses	累计损益

accumulating compensated absences	累积带薪缺勤
acquiree	被购方
acquirer	购买方
acquisition	购买, 收买, 购并
acquisition fee	购买费用
active market	活跃市场
actual rate	实际汇率
actuarial assumptions	精算假设
actuarial gains and losses	精算损益
actuarial present value of promised benefits	承诺福利的精算现值
actuarial present value of promised retirement benefit	承诺退休福利的精算现值
actuarial report	精算报告
actuarial technique	精算技术
actuarial valuation	精算估价
actuary	精算师
additional	追加的, 额外的
additional consideration	额外对价
administrative expenses	行政费用
advance	预收款; 预付款
aggregate	加总, 汇总, 总计, 总额

aggregate value	加总价值
allocate	分配, 分摊
allowance	备抵; 折让
allowed alternative treatment	允许选用的处理方法
amortization	摊销
amortization method	摊销方法
amortization period	摊销期
amortized cost	摊余成本
amount	金额
amount recoverable	可收回金额, 可补偿金额
ancillary costs	辅助费用
annual report	年度报告, 年报
anticipated future transactions	预期未来交易
anti-dilutive	反稀释
appropriation	分配, 分拨
arm's length transaction	正常交易, 公平交易
asking price	要价
assess	评价, 评估
asset	资产
assignment	产权转让
associate	联营企业

attributable	归属于
authorised for issue	批准报出
available-for-sale	可供出售的
average carrying amount	平均账面金额
average rate	平均汇率

B

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	资产负债表负债法
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	受益方
best estimate	最佳估计
bid bonds	投标保函
bid price	出价
bills	票据
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
borrowing agreements	借款协议
borrowing cost	借款费用
bottom-up test	自下而上测试
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

C

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	归类，分类
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	收账费用
combination of shares	并股
combine	合并
combined entity	合并实体

combined result	合并经营成果
combining and segmenting construction contract	合并和分立建造合 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	比较期间
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
contingently 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 inventories	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
costs of acquisition	购买成本
costs of material	材料成本
costs of registering	注册费用
costs 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	累积优先股股利
cumulative preferred share	累积优先股
currency risk	货币风险
currency swap	货币互换
currency translation differences	货币折算差额

current and expected profit-ability	当期和预期获利能力
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 approach	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

D

date of acquisition	购买日，收买日， 购并日
date of contribution	出资日

date of the 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——权益比率
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
defined contribution plans	设定提存计划
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 instruments	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 shares	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	直接增量费用
direct investment	直接投资
direct labor	直接人工
direct method	直接法
direct relationship	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	分派, 分配
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

E

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	雇员福利费用
employee share ownership plan	职工持股计划
employment 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
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	估计价值
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
executory contract	待执行合同
exercise date	行使日
exercise price	行使价格
existing use	现有用途，现行用途
expected growth rate	预期增长率
expected value	预期价值；预期价值法
expenditures carried forward	结转后期的支出
expenses	费用
experience adjustments	经验调整
expiry	失效，满期，终止
expiry date	满期日，终止日
explanatory notes	说明性注释
exploration	勘探
exposure	风险敞口
ex-rights	除权
extend the term	展期

external customer	外部客户
extinguish	消除
extinguishment of debt	消除债务
extraction	采掘
extraordinary items	非常项目

F

face of the balance sheet	资产负债表表内
face of the income statement	收益表表内
fair presentation	公允表述；公允列 报
fair value	公允价值
faithful representation	真实反映
fee	费，手续费
fellow subsidiary	伙伴子公司
FIFO formula	先进先出法
finance charge	筹资费用
finance costs	筹资成本
finance income	融资收益
finance lease	融资租赁
financial asset or liability held for trading	为交易而持有的金 融资产或负债
financial assets	金融资产

financial budgeting	财务预算
financial guarantee	财务担保
financial institution	金融机构
financial instrument	金融工具
financial interest	财务权益
financial liability	金融负债
financial or fiscal aids	财务或财政援助
financial performance	财务业绩
financial policy	财务政策
financial position	财务状况
financial report	财务报告
financial reporting	财务报告
financial review	财务审阅，财务审核
financial rights	财务权利
financial statements	财务报表
financial structure	财务结构
financial support	财务支持
financial year	财务年度
financial year-to-date basis	财务年度年初至今基础
financing activities	筹资活动
financing arrangement	筹资安排
financing device	筹资手段
finished goods	产成品

firm commitment	确定承诺
firm purchase contract	确定购买合同
firm sales contract	确定销售合同
fiscal policy	财政政策
fixed price contract	固定造价合同
fixed production overheads	固定制造费用
fixed redemption value	固定赎回价值
floating rate	浮动利率；浮动汇 率
floor	(利率)下限
forced transaction	强制性交易
foreign activity	国外业务
foreign currency	外币
foreign currency borrowing	外币借款
foreign currency hedging	外币套期
foreign currency transaction	外币交易
foreign currency translation	外币折算
foreign entity	国外实体
foreign exchange gains and losses	汇兑损益
foreign operation	国外经营
foreseeable life	预计寿命
forgivable loans	饶让贷款
forward contract	远期合同
framework	框架

franchise fee	特许权费
franchisee	受让人(接受特许权 人)
franchises	特许权
franchisor	特许人(授出特许权 人)
frequency of actuarial valuation	精算估价周期
full paid	全额支付
function of expenses method	费用功能分类法
fund	基金
fundamental errors	重大差错
funding policy	注资政策
funding risk	注资风险
funds held for customers	代客持有资金
further costs	追加费用
future economic benefits	未来经济利益
futures contract	期货合同

G

gains	利得
general administrative expenses	一般行政费用

general disclosures (in financial statements)	(财务报表中的)一般披露要求
general price level	一般物价水平
general purchasing power approach	一般购买力法
general purpose financial statements	通用财务报表
general salary level	一般工资水平
geographical segments	地区分部
going concern	持续经营
goodwill	商誉
government assistance	政府援助
government grants	政府补助
government procurement	政府采购
grants related to assets	与资产相关的政府补助
grants related to income	与收益相关的政府补助
gross carrying amount	账面总金额
gross investment in the lease	融资租赁投资总额
gross margin on sale	销售毛利
gross profit	毛利
group administration plans (employee benefit)	(雇员福利的)集合管理计划

guaranteed residual value	已担保残值
guidelines	指南

H

headings	标题
head-office expenses	总部的费用
hedge accounting	套期会计
hedge effectiveness	套期有效性
hedged item	被套期项目
hedging	套期
hedging instrument	套期工具
held for trading	为交易而持有
held-to-maturity investment	持有至到期日的投资
hire-purchase contract	租购合同
historical cost	历史成本
historical cost system	历史成本制度
hold harmless agreement	损坏责任转移协议
holding company	控股公司
host contract	主合同
hyperinflation	恶性通货膨胀
hyperinflationary economy	恶性通货膨胀经济

I

identifiability	可辨认性
identifiable asset	可辨认资产
identification of assets and liabilities	资产和负债的认定
identify	认定；辨认
immaterial	不重要
impairment	减值
impairment loss	减值损失
impairment of assets	资产减值
imputed cost	推算成本，假计成本
imputed rate of interest	估算利率
incentive	奖励
inception of a lease	租赁起始日
incidence	发生率
income	收益
income approach	收益法
income from associates	来自联营企业的收益
income statement	收益表
income statement liability method	收益表负债法

income tax	所得税
income tax assets	所得税资产
income tax law	所得税法
income tax liabilities	所得税负债
income-producing assets	产生收益的资产
incremental borrowing rate of interest (lessee's)	(承租人)增量借款 利率
incremental share	增量股份
indemnity clauses	豁免条款
indirect method	间接法
individual asset	单个资产, 个别资 产
individual liability	单个负债, 个别负 债
initial carrying value	初始账面价值
initial disclosure event (for a discontinuing operation)	(终止经营的)初始 披露事项
initial measurement	初始计量
initial recognition	初始确认
insurance contract	保险合同
insurance premium	保险费
insurer	承保人
intangible assets	无形资产
interest cost (for an em- ployee benefit plan)	(雇员福利计划的) 利息成本

interest in joint ventures	合营企业中的权益
interest income	利息收益
interest or non-interest-bearing liabilities and provisions	付息或不付息的负债与准备
interest rate caps	利率上限
interest rate collars	利率上下限组合
interest rate floors	利率下限
interest rate implicit in a lease	租约中的内含利率
interest rate risk	利率风险
interest rate swap	利率互换
interest receivable	应收利息
interest-bearing liability	付息负债
interest-only	本金剥离
interim financial report	中期财务报告
interim period	中期
internal management structure	内部管理结构
internal organizational structure	内部组织结构
internal profit	内部利润
internally reported segment	内部报告分部
internally generated goodwill	自创商誉

International Standard (IAS)	Accounting	国际会计准则
International Standards (IASC)	Accounting Committee	国际会计准则委员 会
intra-group transaction		集团内部交易
inventories		存货
investing activities		投资活动
investing enterprise		投资企业
investment		投资
investment earning		投资收益
investment performance		投资业绩
investment properties		投资性房地产
investment securities		投资性证券
investment tax credit		投资税款抵减
investor in a joint venture		合营中的投资者
involuntary liquidation		非自愿清算
issue of share		股票发行
issued capital		已发行股本
item		项目

J

joint control	共同控制
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joint ownership	共同拥有
joint product	合营产品
joint venture	合营企业
joint venture activities	合营活动
joint venture agreement	合营协议
jointly controlled assets	共同控制资产
jointly controlled entity	共同控制实体
jointly controlled operation	共同控制经营
jurisdiction	管辖区域, 管辖范围

L

labour	人工
lease	租赁
lease term	租赁期
legal adviser	法律顾问
legal costs	律师费用
legal entity	法律实体
legal merger	法定兼并
legal obligation	法定义务
legally enforceable right	法定执行权
lender	贷款人
lender's return	出借方回报

lessee	承租人
lessor	出租人
letter of credit	信用证
level yield	平均收益率
leveraged lease	杠杆租赁
liability	负债
liability method	负债法
license	许可证
license fee	许可证费, 执照费
licensee	许可证受让人
licensing agreement	许可协议
licensor	许可证让予人
life insurance enterprise	人寿保险企业
LIFO formula	后进先出法
line-by-line reporting format	逐项报告格式
line-items	单列项目
liquidation	清算
liquidity	流动性
liquidity risk	流动性风险
loan syndication fee	组织银团贷款服务费
loans and receivables originated by the enterprise	企业源生的贷款和 应收款项
local currency	当地货币, 本地货

	币
long-term asset	长期资产
long-term investment	长期投资
long-term loan	长期借款；长期贷款
long-term receivables	长期应收款
losses	损失；亏损
lower of cost and market value	成本与市价孰低

M

maintenance	维护，保持
majority interest	多数股权
management	管理；管理层
mandatory redemption	强制性赎回
manufacturing licences	制造许可证
margin	毛利
market interest rate	市场利率
market risk	市场风险
market share	市场份额
market value	市场价值
marketable	有价的
marketable securities	有价证券

marketing right	销售权
master netting arrangement	总抵销协议
mastheads	报头
match	配比
matching concept	配比概念
matching of costs with revenues	成本和收入相配比
materiality	重要性
matrix approach	矩阵法
matrix presentation	矩阵列报
maturity	到期
measurement	计量
measurement attributes	计量属性
measurement bases	计量基础
medical cost	医疗费
merger	兼并
mineral extraction industries	矿产开采行业
mineral right	矿产权
minimum components	最基本组成部分
minimum lease payments	最低租赁付款额
minority interests	少数股权
monetary assets	货币性资产
monetary financial asset	货币性金融资产
monetary items	货币性项目

more likely than not	多半会发生的
mortgage servicing rights	抵押服务权
multi-employer (benefit) plans	多雇主福利计划
mutual funds	互惠基金

N

nature of expense method	费用性质分类法
negative goodwill	负商誉
negotiable paper	流通票据
net assets available for benefits	可用于福利的净资产
net basis	净额基础
net income	净收益
net investment	投资净额
net investment in a foreign entity	国外实体中的投资净额
net investment in a lease	租赁项目中的投资净额
net loss	净损失；净亏损
net monetary position	货币净头寸
net profit	净利润
net realisable value	可变现净值

net result of operation	净经营成果
net selling price	净销售价格
neutrality	中立性
nominal amount	名义金额
nominal consideration	名义对价
non-cancellable lease	不可撤消租赁
non-cash transaction	非现金交易
non-current assets	非流动资产
non-marketable security	无市价证券
non-monetary assets	非货币性资产
non-monetary benefit	非货币性福利
non-monetary items	非货币性项目
non-recourse	不可追索
non-regenerative resources	非再生资源
normal capacity of production facilities	生产设备的正常生产能力
note issuance facilities	票据发行便利
notes	票据
notes payable	应付票据
notional amount	名义金额

O

obligating event	义务事项
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obligation	义务
off-balance-sheet items	资产负债表表外项目
offer price	开价
offsetting	抵销
on-balance-sheet items	资产负债表表内项目
onerous contract	亏损性合同
operating activities	经营活动
operating assets	经营资产
operating costs	经营成本
operating cycle	经营周期
operating efficiency	经营效率
operating expenses	经营费用
operating incomes	经营收益
operating lease	经营租赁
operating liabilities	经营负债
operating policy	经营政策
operating profit	经营利润
operating segment	经营分部
option	期权, 选择权
option contract	期权合约
option pricing model valuation	期权定价模型计价法
ordinary activities	正常经营活动

ordinary course of business	正常经营过程
ordinary item	正常项目，惯常项目
ordinary share	普通股
organizational component	组织的组成成分
organizational units	组织的组成单位
originated loans and receivables	(企业)源生的贷款和应收账款
other claims payable	其他应付索偿款
other long-term employee benefits	其他长期雇员福利
other non-trade payables	其他应付款
outright sale	现销
outstanding	发行在外的
outstanding item	未结算项目
outstanding shares	发行在外股份
over the counter market	柜台交易市场
overhaul	大检修
overhead	间接费用
owners' equity	业主权益，所有者权益
ownership	所有权

P

paid in capital	缴入资本
par value	面值
parent enterprise	母公司
participants	参与者
partly paid	部分支付
partnership	合伙企业；合伙
past events	过去事项
past expenses	以前费用
past service cost	过去服务成本
patent	专利权
payable	应付款项
payroll tax	工薪税
pension	养老金
pension plan	养老金计划
percentage-of-completion method	完工百分比法
performance	业绩，绩效
permanent difference	永久性差异
perpetual debt instruments	永续债务性工具
physical wear and tear	有形损耗
plan assets (for an employee	(雇员福利计划的)

benefit plan)	计划资产
pledge	抵押
pool	联合，结合
pooling of interest method	权益结合法
portfolio	投资组合
post-employment benefit plans	离职后福利计划
post-employment benefits	离职后福利
potential benefit	潜在利益
potential ordinary share	潜在普通股
practice	惯例；实务
predictability	可预测性
preference share	优先股
preferred capital	优先股股本
premium	溢价，升水
pre-opening costs	开业前费用
prepaid expense	预付费用
preparation	编制
prepayments	预付款
present obligation	现时义务
present value	现值
present value of a defined benefit obligation	设定受益义务的现值
presentation	编报，列报
presentation of financial	财务报表的列报

statements	
previous period	前期
price earnings ratio	市盈率
price quotations	标价
price risk	价格风险
pricing	定价
pricing model	定价模型
pricing policy	定价政策
primary financial instru- ments	基本金融工具
primary reporting format	主要报告格式
principal-only	利息剥离
principle	原则；原理
pro forma information	匡算信息
pro rata basis	按比例
probable future economic benefits	可能的未来经济利 益
process	过程，程序，工序
process of aggregation	汇总过程
product life cycle	产品寿命周期
profit after tax	税后利润
profit before tax	税前利润
profit for the period	当期利润，本期利 润
profit sharing	利润分享

profit sharing plan	利润分享计划
progress billings	进度款
progress payment	进度付款；进度付款额
project manager	项目经理
projected salary approach	预测工资法
projected unit credit method	预期累积福利单位法
promissory note	本票
pronouncement	公告
property, plant and equipment	不动产、厂场和设备
proportionate consolidation	比例合并法
prospective application	未来应用法
provision	准备
provision for losses	损失准备
provision for taxes payable	应付税金准备
provision of restructuring	重组准备
prudence	谨慎
public document	公开文件
publicly traded	公开交易
publishing title	报刊名
purchase	购买
purchase commission	购买佣金
purchase consideration	购买对价

purchase method	购买法
purchase price	购买价格
put option	看跌期权, 卖出期权

Q

qualified actuary	注册精算师
qualifying asset	符合条件的资产
quota	配额
quotation	报价
quoted market price	市场报价

R

rates of return	回报率
raw materials	原材料
real estate	不动产
realisable value	可实现价值
realized profit and loss	已实现损益
reasonable approximation	合理近似值
reasonable profit allowance	合理利润折让
rebates	回扣

rebuttable presumption	允许例外的假定， 允许推翻的假定
receipts	收入
receivables	应收款
recognition	确认
recognition criteria	确认标准
reconciliation	调节
recover	收回，弥补
recoverability	可收回性，可弥补 性
recoverable amount	可收回金额，可弥 补金额
redeem	赎回
rediscount	再贴现
reduction	减除
refinancing	再融资
refinancing agreement	再筹资协议
refund	退款；退还税款； 以新债代旧债
regular way contract	常规合同
regulators	监管部门
regulatory authorities	监管部门，监管机 构
reimbursement	报销，偿付，补偿
related parties	关联方

related party disclosures	关联方披露
related party relationship	关联方关系
related party transaction	关联方交易
relevance	相关性
reliability	可靠性
reliability of measurement	计量的可靠性
reliable estimate	可靠估计
remaining useful life	剩余使用寿命，剩 余可用寿命
remeasure	再计量
renewable	可续签
rentals	租金
reorganisation of the group	集团重组
repayment	偿还，偿付
repayment of share capital	资本返还
replacement cost of an asset	资产重置成本
reportable segment	报告分部
reporting currency	报告货币
reporting date	报告日
reporting enterprise	报告企业
reporting on a net basis	按净额报告
reporting period	报告期
reporting practice	报告惯例
repricing date	重新定价日
repurchase agreement	回购协议

resale price method	转售价格法
reschedule payments	重新安排付款
research	研究
research and development costs	研究与开发费用
research and development expenditure	研究与开发支出
research phase	研究阶段
reserves	储备, 公积
residual cost	剩余成本
residual valuation	余值计价法
residual value	残值, 余值
resource embodying economic benefits	含有经济利益的资源
restatement	重述
restructure of the group	集团重整, 集团重组
restructuring	重组
result of operation	经营成果
results of operating activities	经营活动成果
retail method	零售价法
retained earnings	留存收益, 留存盈利
retention	保留款

retirement	报废；退休
retirement benefit	退休福利，退休金
retirement benefit costs	退休金费用
retirement benefit plan	退休福利计划
retrospective application	追溯应用法
return of the investment	投资收回
return on capital	资本回报率
return on investment	投资回报；投资回报率
return on plan assets (of an employee benefit plan)	(雇员福利计划的) 计划资产回报率
return on turnover	销售利润率
revaluation	价值重估
revaluation surplus	重估价盈余
revalued amount of an asset	资产的重估金额
revenue	收入
reversal	转回；转记
reverse acquisition	反向收购
reverse purchase agreement	反向回购协议
reverse share split	反向股票分割，并股
reverse stock split	反向股份分割，并股
reversed	转回；转记
review	审议，查核，复核

reward	报酬
rewards associated with a leased asset	租赁资产的相关回报
right issue	配股权
risk diversification	风险分散
risk exposure	风险敞口
risk pooling	风险集中
risks associated with a leased asset	与租赁资产相联系的风险
royalty	特许使用费

S

sale and leaseback transaction	售后租回交易
sales	销售；销售额
sales revenue	销售收入
secondary segment reporting format	次要分部报告格式
secured liabilities	有担保负债
securitisation	证券化
securitized assets	证券化资产
segment	分部
segment accounting policies	分部会计政策

segment assets	分部资产
segment disclosure	分部披露
segment expense	分部费用
segment liability	分部负债
segment reporting	分部报告
segment result	分部经营成果
segment revenue	分部收入
segmental	分部的
selling costs	销售费用
selling price	售价
selling segment	销售分部
sensitivity	灵敏度
separability	可分性
separate acquisition	单独购入
separate financial statement	单独财务报表
set-off	抵销
settle net	净额结算
settlement (of employee benefit obligations)	(雇员福利义务的) 结算
settlement value	结算价值
share	股份
share capital	股本
share option	股票期权
share option plan	认股期权计划
share premium	股本溢价

share split	股票分割
share warrant	认股权证
shareholders' equity	股东权益
shareholders' interests	股东权益
short seller	空头卖方
short-term employee benefits	短期雇员福利
sick pay	病假工资
significant influence	重大影响
significant transaction	重大交易
sinking fund arrangement	偿债基金安排
site labor cost	现场人工成本
site supervision	现场管理
social security arrangement	社会保障措施
social security contribution	社会保障提存金
solvency	偿债能力
special participation right	特别参与权
spin-off	分拆
spot rate	即期汇率
staff cost	员工成本
stages of vertically integrated operations	垂直结合经营的层次
stamp duty	印花税
standard cost method	标准成本法
standby letters of credit	备用信用证

standing interpretation committee	常设解释委员会
start-up cost	开办费
state (employee benefit) plan	国家(雇员福利)计划
stated interest rate	规定利率
stated value	设定价值
statement of accounting policy	会计政策说明
statement of changes in equity	权益变动表
stock dividend	股票股利
stock option	股票期权
stock purchase plan	股票购买计划
stock split	股票分割
straight-line method	直线法
strategic investment	战略投资
sublease	转租
subsequent change	后续变化
subsequent cost	后续成本
subsequent expenditure	后续支出
subsequent measurement	后续计量
subsidiaries	子公司
substance over form	实质重于形式
subvention	补贴

sucessive share purchases	分次购入股票
sum-of-the-units method	工作量法
supervisory non-management directors	负责监督的非管理层董事
surety	保证
surplus	盈余
surplus fund	余剩资金
swap	互换；掉期
swap contract	互换合同；掉期合同
synergy	协同作用
synthetic instrument	合成工具
systematic method	系统方法

T

tangible assets	有形资产
tax assets	所得税资产
tax base	计税基础
tax benefit	纳税利益
tax credit	税款抵减
tax expense	所得税费用
tax liability	所得税负债
tax loss	可抵扣(应税)利润额

	的)亏损
tax loss for carry back	结转前期的可抵扣 (应税利润额的) 亏损
tax loss for carry forward	结转后期的可抵扣 (应税利润额的) 亏损
tax payable	应付税款
tax planning opportunities	税务计划机会
taxable entity	纳税主体
taxable income	应税收益
taxable profit	应税利润
taxable temporary differences	应税暂时性差异
taxation	纳税; 税务
taxes on income	所得税
temporary investment	暂时性投资
term	条款; 术语; 期限
termination	终止
termination benefits	辞退福利
termination indemnities	辞退补偿
threshold	临界值
timeliness	及时性
time-weighted factor	时间权数
timing differences	时间性差异

title to assets	资产产权
top-down test	自上而下测试
total carrying amount	账面总金额
total return swap	总回报互换
trade and other payables	应付账款和其他应 付款
trade and other receivables	应收账款和其他应 收款
trade discount	商业折扣
trade discount and rebate	销售折扣和回扣
trade investment	贸易性投资
trade liabilities	应付账款
trademark	商标
transaction costs (financial instruments)	(金融工具的)交易 费用
transaction in foreign cur- rency	外币交易
transfer	转移; 转让; 划转
transfer price	转移价格
transitional liability (de- fined benefit plans)	(设定受益计划的) 过渡期负债
transitional provision	过渡性规定, 过渡 性条款
treasury shares	库藏股
true and fair view	真实和公允观点

trust activities	信托活动
trust fund	信托基金
trustees	受托人

U

ultimate redemption value	最终赎回价值
underlying	标的
underlying financial instrument	标的金融工具
underlying primary financial instrument	标的基本金融工具
understandability	可理解性
unearned finance income	未赚取的融资收益
unguaranteed residual value	(租赁财产的)未保证残值
unit of production method	生产总量法
uniting of interests	权益结合
unquoted	未挂牌
unrealized gain	未实现利得
unrealized loss	未实现损失
unrealized profit	未实现利润
unused tax credit	未利用税款抵减
unusual item	异常项目, 非正常

	项目
upstream activities	上游业务，上销业务
upstream product	上游产品，上销产品
upstream transactions	上游交易，上销交易
useful life	使用寿命，有用寿命(无形资产)

V

vacation pay	假期工资
valid expectation	合理预期，有效预期
valuation	估价
valuation allowance	计价备抵
value in use	(资产的)使用价值
variable	变量
variable production over-heads	变动制造费用
venturer	合营者
vested employee benefits	既定雇员福利
voting right	投票权

W

warrant	认股证书
warranty	保证
warranty costs	保证费用
warranty provisions	保证条款
weighted average cost formulas	加权平均成本法
weighted average cost method	加权平均成本法
welfare plan	福利计划
wholly-owned subsidiary	全资子公司
withholding tax	预扣所得税
work in progress	在产品
work performed by the enterprises and capitalised	企业已完成并已资本化的作业
working capital	营运资金
write back	转回
write down	减记
write off	冲销
write-down inventories on an item by item basis	存货分项减计法
writer	立权人, 期权立约人

Y

yield

收益

汉英国际会计准则词汇

Chinese-English Glossary for
International Accounting Standards

音节检索表

(音节右边的号码指词汇正文的页码)

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yī	119	zhàn	124	
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汉字检索表

(字右边的号码指词汇正文的页码)

一画	个	85	日	107
	及	92	中	126
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	已	120	手	110
	子	128	毛	103
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			长	76
			反	82,83
			分	83,84
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三画	开	98	风	84
	无	115	为	115
	专	126	计	93
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发				

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债	124	基	92	董	81
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控	100	期	105	跟	85

A

按比例	pro rata basis
按净额报告	reporting on a net basis

B

版权	copyright
保持	maintenance
保留款	retention
保险费	insurance premium
保险合同	insurance contract
保证	surety, warranty
保证费用	warranty costs
保证条款	warranty provisions
报酬	compensation, reward
报废	retirement
报告分部	reportable segment
报告惯例	reporting practice
报告货币	reporting currency
报告期	reporting period
报告企业	reporting enterprise

报告日	date of the report, reporting date
报价	quotation
报刊名	publishing title
报头	mastheads
报销	reimbursement
备抵	allowance
备用信用证	standby letters of credit
被购方	acquiree
被套期项目	hedged item
本地货币	local currency
本金剥离	interest-only
本票	promissory note
本期利润	profit for the period
比较期间	comparative period
比例合并法	proportionate consolidation
编报	presentation
编制	preparation
变动制造费用	variable production overheads
变量	variable
辨认	identify
标的	underlying
标的基本金融工具	underlying primary finan-

	cial instrument
标的金融工具	underlying financial instrument
标价	price quotations
标题	headings
标准成本法	standard cost method
并股	combination of shares, consolidation of shares, reverse share split, reverse stock split
病假工资	sick pay
补偿	reimbursement
补贴	subvention
不动产	real estate
不动产、厂场和设备	property, plant and equipment
不加控制的可比价格法	comparable uncontrolled price method
不可撤消租赁	non-cancellable lease
不可追索	non-recourse
不重要	immaterial
部分支付	partly paid

C

材料成本	costs of material
财务报表	financial statements
财务报表的列报	presentation of financial statements
财务报告	financial report, financial reporting
财务担保	financial guarantee
财务或财政援助	financial or fiscal aids
财务结构	financial structure
财务年度	financial year
财务年度年初至今基础	financial year-to-date basis
财务权利	financial rights
财务权益	financial interest
财务审核	financial review
财务审阅	financial review
财务业绩	financial performance
财务预算	financial budgeting
财务政策	financial policy
财务支持	financial support
财务状况	financial position

财务状况变动	changes in financial position
财政政策	fiscal policy
采购成本	cost of purchase
采购分部	buying segment
采掘	extraction
参与合并的企业	combining enterprise
参与者	participants
残值	residual value
查核	review
产成品	finished goods
产品寿命周期	product life cycle
产权转让	assignment
产生收益的资产	income-producing assets
长期贷款	long-term loan
长期借款	long-term loan
长期投资	long-term investment
长期应收款	long-term receivables
长期资产	long-term asset
偿付	reimbursement; repayment
偿还	repayment
偿债基金安排	sinking fund arrangement
偿债能力	solvency
常规合同	regular way contract

常设解释委员会	Standing Interpretation Committee (SIC)
成本	cost
成本法	cost method
成本和收入相配比	matching of costs with revenues
成本加成法	cost-plus method
成本加成合同	cost-plus contract
成本节省	cost saving
成本收回法	cost recovery approach
成本与市价孰低	lower of cost and market value
承包商	contractor
承保人	insurer
承诺	commitment
承诺费	commitment fee
承诺福利的精算现值	actuarial present value of promised benefits
承诺退休福利的精算现值	actuarial present value of promised retirement benefit
承约费	commitment fee
承租人	lessee
程序	process
持续经营	going concern

持有至到期日的投资	held-to-maturity investment
冲销	write off
重估价盈余	revaluation surplus
重述	restatement
重新安排付款	reschedule payments
重新定价日	repricing date
重组	restructuring
重组准备	provision of restructuring
筹资安排	financing arrangement
筹资成本	finance costs
筹资费用	finance charge
筹资活动	financing activities
筹资手段	financing device
出价	bid price
出借方回报	lender's return
出资	contribution
出资日	date of contribution
出租人	lessor
初始计量	initial measurement
初始披露事项(终止经营的)	initial disclosure event (for a discontinuing operation)
初始确认	initial recognition
初始账面价值	initial carrying value

除权	ex-rights
储备	reserves
处置	disposal
处置成本	cost of disposal
处置收入	disposal consideration
垂直结合经营的层次	stages of vertically integrated operations
辞退补偿	employment termination indemnity, termination indemnities
辞退福利	termination benefits
次要分部报告格式	secondary segment reporting format
存单	certificates of deposit
存货	inventories
存货成本	cost of inventories
存货分项减计法	write-down inventories on an item by item basis

D

大检修	overhaul
代客持有资金	funds held for customers
带薪缺勤	compensated absences

待执行合同	executory contract
贷记	credit
贷款人	lender
贷项	credit
单独财务报表	separate financial statement
单独购入	separate acquisition
单个负债	individual liability
单个资产	individual asset
单列项目	line-items
当地货币	local currency
当期	current period
当期服务成本	current service cost
当期工资法	current salary approach
当期和预期获利能力	current and expected profitability
当期利润	profit for the period
当期税金	current tax
到期	maturity
抵销	offsetting, set-off
抵押	pledge
抵押服务权	mortgage servicing rights
抵押借款	collateralised borrowing
抵押品	collateral
地区分部	geographical segments

递延酬劳	deferred compensation
递延酬劳安排	deferred compensation arrangement
递延法	deferral method
递延付款	deferred payment
递延付款条件	deferred payment terms
递延汇兑损益	deferred foreign exchange gain or loss
递延收入	deferred revenue
递延收益	deferred income
递延所得税	deferred taxes
递延所得税负债	deferred tax liabilities
递延所得税资产	deferred tax assets
掉期	swap
掉期合同	swap contract
定价	pricing
定价模型	pricing model
定价政策	pricing policy
董事会	board of directors
短期雇员福利	short-term employee benefits
短期投资	current investments
对价	consideration
对应方	counterparty
多半会发生的	more likely than not

多雇主(福利)计划	multi-employer (benefit) plans
多数股权	majority interest

E

额外的	additional
额外对价	additional consideration
恶性通货膨胀	hyperinflation
恶性通货膨胀经济	hyperinflationary economy

F

发生率	incidence
发行在外的	outstanding
发行在外股份	outstanding shares
法定兼并	legal merger
法定义务	legal obligation
法定执行权	legally enforceable right
法律顾问	legal adviser
法律实体	legal entity
反稀释	anti-dilutive
反向股份分割	reverse stock split

反向股票分割	reverse share split
反向回购协议	reverse purchase agreement
反向收购	reverse acquisition
非常项目	extraordinary items
非货币性福利	non-monetary benefit
非货币性项目	non-monetary items
非货币性资产	non-monetary assets
非流动资产	non-current assets
非现金交易	non-cash transaction
非再生资源	non-regenerative resources
非正常项目	unusual item
非自愿清算	involuntary liquidation
费	fee
费用	expenses
费用功能分类法	function of expenses method
费用性质分类法	nature of expense method
分拨	appropriation
分部	segment
分部报告	segment reporting
分部的	segmental
分部费用	segment expense
分部负债	segment liability
分部经营成果	segment result

分部会计政策	segment accounting policies
分部披露	segment disclosure
分部收入	segment revenue
分部资产	segment assets
分拆	spin-off
分次购入股票	successive share purchases
分类	classification
分派	distribution
分配	allocate; appropriation; distribution
分摊	allocate
分销费用	distribution costs
分支机构	branch
风险敞口	exposure, risk exposure
风险分散	risk diversification
风险集中	concentration of risk, risk pooling
浮动汇率	floating rate
浮动利率	floating rate
符合条件的资产	qualifying asset
福利计划	welfare plan
辅助费用	ancillary costs
负商誉	negative goodwill
负责监督的非管理层	supervisory non-manage-

董事	ment directors
负债	liability
负债法	liability method
付息负债	interest-bearing liability
付息或不付息的负债 与准备	interest or non-interest- bearing liabilities and provisions
复合金融工具	compound instrument
复核	review

G

杠杆租赁	leveraged lease
个别负债	individual liability
个别资产	individual asset
跟单信贷	documentary credit
工薪税	payroll tax
工序	process
工作量法	sum-of-the-units method
公告	pronouncement
公积	reserves
公开交易	publicly traded
公开文件	public document
公平交易	arm's length transaction

公允表述	fair presentation
公允价值	fair value
公允列报	fair presentation
共同控制	joint control
共同控制经营	jointly controlled operation
共同控制实体	jointly controlled entity
共同控制资产	jointly controlled assets
共同拥有	joint ownership
购并	acquisition
购并成本	cost of acquisition
购并日	date of acquisition
购买	acquisition, purchase
购买成本	costs of acquisition
购买对价	purchase consideration
购买法	purchase method
购买方	acquirer
购买费用	acquisition fee
购买价格	purchase price
购买日	date of acquisition
购买式企业合并	business combination which is an acquisition
购买佣金	purchase commission
估计价值	estimated value
估价	evaluate, valuation

估算利率	imputed rate of interest
股本	share capital
股本溢价	share premium
股东权益	shareholders' interests, shareholders' equity
股份	share
股份发行	equity issue
股利	dividends
股利率	dividend yield
股利收益	dividend income
股利政策	dividends policy
股票发行	issue of share
股票分割	share split, stock split
股票购买计划	stock purchase plan
股票股利	stock dividend
股票期权	share option, stock option
固定回报率	constant rate of return
固定赎回价值	fixed redemption value
固定造价合同	fixed price contract
固定制造费用	fixed production over- heads
顾客信赖	customer loyalty
顾客忠诚	customer loyalty
雇员福利	employee benefit
雇员福利费用	employee benefit cost

关联方	related parties
关联方关系	related party relationship
关联方交易	related party transaction
关联方披露	related party disclosures
管理	management
管理层	management
管辖范围	jurisdiction
管辖区域	jurisdiction
惯常项目	ordinary item
惯例	convention, practice
归类	classification
归属于	attributable
规定利率	stated interest rate
柜台交易市场	over the counter market
国际会计准则	International Accounting Standard (IAS)
国际会计准则委员会	International Accounting Standards Committee (IASC)
国家(雇员福利)计划	state (employee benefit) plan
国外经营	foreign operation
国外实体	foreign entity
国外实体中的投资净 额	net investment in a foreign entity

国外业务	foreign activity
过程	process
过渡期负债(设定受益计划的)	transitional liability (defined benefit plans)
过渡性规定	transitional provision
过渡性条款	transitional provision
过去服务成本	past service cost
过去事项	past events

H

含有经济利益的资源	resource embodying economic benefits
合并	combine; consolidation
合并财务报表	consolidated financial statements
合并程序	consolidation procedure
合并和分立建造合同	combining and segmenting construction contract
合并集团	consolidated group
合并经营成果	combined result
合并实体	combined entity
合并收益表	consolidated income statement

合并资产负债表	consolidated balance sheet
合成工具	synthetic instrument
合伙	partnership
合伙企业	partnership
合理近似值	reasonable approximation
合理利润折让	reasonable profit allowance
合理预期	valid expectation
合同	contract
合同权利	contractual right
合同条款	contractual provision
合同义务	contractual obligation
合营产品	joint product
合营活动	joint venture activities
合营企业	joint venture
合营企业中的权益	interest in joint ventures
合营协议	joint venture agreement
合营者	venturer
合营中的投资者	investor in a joint venture
合约	contract
红股	bonus issue
红利	bonus
后进先出法	LIFO formula
后续变化	subsequent change
后续成本	subsequent cost

后续计量	subsequent measurement
后续支出	subsequent expenditure
互换	swap
互换合同	swap contract
互惠基金	mutual funds
划转	transfer
回报率	rates of return
回购	buy back
回购协议	repurchase agreement
回扣	rebates
汇兑差额	exchange differences
汇兑损失	exchange loss
汇兑损益	foreign exchange gains and losses
汇率	exchange rate
汇总	aggregate
汇总过程	process of aggregation
活期存款	demand deposits
活跃市场	active market
伙伴子公司	fellow subsidiary
或有承诺	contingent commitments
或有负债	contingent liabilities
或有可发行股	contingently issuable shares
或有利得	contingent gains

或有事项	contingencies
或有损失	contingent losses
或有资产	contingent asset
或有租金	contingent rental
货币风险	currency risk
货币互换	currency swap
货币净头寸	net monetary position
货币性金融资产	monetary financial asset
货币性项目	monetary items
货币性资产	monetary assets
货币折算差额	currency translation differences
获利能力	earnings-generating capacity
豁免条款	indemnity clauses

J

基本金融工具	primary financial instruments
基本每股收益	basic earnings per share
基金	fund
基准处理方法	benchmark treatments
及时性	timeliness

即期汇率	spot rate
集合管理计划(雇员福利的)	group administration plans (employee benefit)
集团内部交易	intra-group transaction
集团重整	restructure of the group
集团重组	reorganisation of the group, restructure of the group
计划资产(雇员福利计划的)	plan assets (for an employee benefit plan)
计划资产回报率(雇员福利计划的)	return on plan assets (of an employee benefit plan)
计价备抵	valuation allowance
计量	measurement
计量的可靠性	reliability of measurement
计量基础	measurement bases
计量属性	measurement attributes
计入	charge against
计税基础	tax base
计算机软件	computer software
既定雇员福利	vested employee benefits
绩效	performance
加工成本	cost of conversion
加权平均成本法	weighted average cost for-

	mulas, weighted average cost method
加速股利	accelerating dividend
加总	aggregate
加总价值	aggregate value
假计成本	imputed cost
假期工资	vacation pay
价格风险	price risk
价值重估	revaluation
兼并	merger
监管部门	regulators, regulatory au- thorities
监管机构	regulatory authorities
减除	reduction
减记	write down
减值	impairment
减值损失	impairment loss
间接法	indirect method
间接费用	overhead
建造合同	construction contract
奖金	bonus
奖金计划	bonus plan
奖励	incentive
交付	delivery
交割	delivery

交货	delivery
交易费用(金融工具的)	transaction costs (financial instruments)
交易性证券	dealing securities
缴入资本	paid in capital
结合	pool
结算(雇员福利义务的)	settlement (of employee benefit obligations)
结算价值	settlement value
结转后期	carry forward
结转后期的可抵扣 (应税利润额的)亏损	tax loss for carry forward
结转后期的支出	expenditures carried forward
结转前期的可抵扣 (应税利润额的)亏损	tax loss for carry back
解除	discharge
解脱	discharge
借记	charge against
借款费用	borrowing cost
借款协议	borrowing agreements
金额	amount
金融负债	financial liability

金融工具	financial instrument
金融机构	financial institution
金融资产	financial assets
谨慎	prudence
进度付款	progress payment
进度付款额	progress payment
进度款	progress billings
经纪人业务	brokerage
经纪人佣金	brokerage
经济利益	economic benefits
经济寿命	economic life
经济业绩	economic performance
经验调整	experience adjustments
经营成本	operating costs
经营成果	result of operation
经营费用	operating expenses
经营分部	operating segment
经营负债	operating liabilities
经营活动	operating activities
经营活动成果	results of operating activities
经营利润	operating profit
经营收益	operating incomes
经营效率	operating efficiency
经营政策	operating policy

经营周期	operating cycle
经营资产	operating assets
经营租赁	operating lease
精算报告	actuarial report
精算估价	actuarial valuation
精算估价周期	frequency of actuarial valuation
精算技术	actuarial technique
精算假设	actuarial assumptions
精算师	actuary
精算损益	actuarial gains and losses
净额基础	net basis
净额结算	settle net
净经营成果	net result of operation
净亏损	net loss
净利润	net profit
净收益	net income
净损失	net loss
净销售价格	net selling price
矩阵法	matrix approach
矩阵列报	matrix presentation

K

开办费	start-up cost
开发费用	development costs
开发阶段	development phrase
开发支出	development expenditure
开价	offer price
开业前费用	pre opening costs
勘探	exploration
看跌期权	put option
看涨期权	call option
可比程度	degree of comparability
可比性	comparability
可变现净值	net realisable value
可辨认性	identifiability
可辨认资产	identifiable asset
可补偿金额	amount recoverable
可抵扣(应税利润额的)亏损	tax loss
可抵扣(应税利润额的)亏损抵前	carrying back a tax loss
可抵扣暂时性差异	deductible temporary differences

可分性	separability
可供出售的	available-for-sale
可靠估计	reliable estimate
可靠性	reliability
可理解性	understandability
可弥补金额	recoverable amount
可弥补性	recoverability
可能的未来经济利益	probable future economic benefits
可实现价值	realisable value
可收回金额	amount recoverable, re- coverable amount
可收回性	collectability, recover- ability
可赎回的	callable
可赎回债券	callable debt
可续签	renewable
可用于福利的净资产	net assets available for benefits
可预测性	predictability
可直接归属的支出	directly attributable ex- penditure
可转换	convertible
可转换债券	convertible bonds
空头卖方	short seller

控股公司	holding company
控制	control
库藏股	treasury shares
库存现金	cash on hand
会计处理	accounting for, accounting treatment
会计估计	accounting estimates
会计核算	accounting for
会计假设	accounting assumption
会计利润	accounting profit
会计期间	accounting period
会计收益	accounting income
会计政策	accounting policies
会计政策变更	changes in accounting policies
会计政策说明	statement of accounting policy
匡算信息	pro forma information
矿产开采行业	mineral extraction industries
矿产权	mineral right
框架	framework
亏本销售	distress sale
亏损	losses
亏损性合同	onerous contract

L

来自联营企业的收益	income from associates
累积带薪缺勤	accumulating compensated absences
累积优先股	cumulative preferred share
累积优先股股利	cumulative preference div- idends
累计汇兑差额	accumulated exchange difference
累计损益	accumulated profits or los- ses
累计摊销额	accumulated amortization
离职后福利	post-employment benefits
离职后福利计划	post-employment benefit plans
历史成本	historical cost
历史成本制度	historical cost system
立权人	writer
利得	gains
利率风险	interest rate risk
利率互换	interest rate swap
利率上下限组合	interest rate collars

利率上限	interest rate caps
利率下限	interest rate floors
利润分享	profit sharing
利润分享计划	profit sharing plan
利息剥离	principal-only
利息成本(雇员福利计划的)	interest cost (for an employee benefit plan)
利息收益	interest income
联合	pool
联营企业	associate
列报	presentation
临界值	threshold
灵敏度	sensitivity
零售价法	retail method
流动负债	current liabilities
流动性	liquidity
流动性风险	liquidity risk
流动资产	current assets
流通票据	negotiable paper
留存收益	retained earnings
留存盈利	retained earnings
律师费用	legal costs

M

买入期权	call option
卖出期权	put option
满期	expiry
满期日	expiry date
毛利	gross profit, margin
贸易性投资	trade investment
每股收益	earnings per share
每股盈利	earnings per share
弥补	recover
面值	par value
名义对价	nominal consideration
名义金额	nominal amount, notional amount
明确承诺	demonstrably committed
母公司	parent enterprise

N

纳税	taxation
纳税利益	tax benefit

纳税主体	taxable entity
内部报告分部	internally reported segment
内部管理结构	internal management structure
内部利润	internal profit
内部组织结构	internal organizational structure
年报	annual report
年度报告	annual report

P

配比	match
配比概念	matching concept
配额	quota
配股权	right issue
批准报出	authorised for issue
披露	disclose, disclosure
票据	bills, notes
票据发行便利	note issuance facilities
平均汇率	average rate
平均收益率	level yield
平均账面金额	average carrying amount

评估	assess
评估日	date of the valuation
评价	assess, evaluate
普通股	common share, ordinary share

Q

期初	beginning of the period
期货合同	futures contract
期末	end of the period
期末汇率	closing rate
期权	option
期权定价模型计价法	option pricing model valuation
期权合约	option contract
期权立约人	writer
期限	term
其他长期雇员福利	other long-term employee benefits
其他应付款	other non-trade payables
其他应付索偿款	other claims payable
企业合并	business combination
企业集团	a group of enterprises

企业已完成并已资本化的作业	work performed by the enterprises and capitalised
企业源生的贷款和应收款项	loans and receivables originated by the enterprise
前期	previous period
潜在利益	potential benefit
潜在普通股	potential ordinary share
嵌入衍生工具	embedded derivative
强制性交易	forced transaction
强制性赎回	mandatory redemption
清算	liquidation
清算所	clearing house
区间	corridor
全额支付	full paid
全资子公司	wholly-owned subsidiary
权益	equity
权益变动表	statement of changes in equity
权益法	equity method
权益计酬福利	equity compensation benefits
权益计酬计划	equity compensation plans
权益结合	uniting of interests
权益结合法	pooling of interest method
权益性工具	equity instruments

权益性金融工具	equity financial instrument
权益性证券	equity securities
权益资本	equity capital
权责发生制	accrual basis
确定承诺	firm commitment
确定购买合同	firm purchase contract
确定销售合同	firm sales contract
确认	recognition
确认标准	recognition criteria

R

饶让贷款	forgivable loans
人工	labour
人工成本	cost of labor
人寿保险企业	life insurance enterprise
认定	identify
认股期权计划	share option plan
认股权证	share warrant
认股证书	warrant
日常活动	day-to-day activity
融资收益	finance income
融资租赁	finance lease
融资租赁投资总额	gross investment in the

lease

S

商标	trademark
商标名称	brand name
商品合同	commodity contract
商品期货合同	commodity future contract
商业折扣	trade discount
商誉	goodwill
上限(利率)	cap
上销产品	upstream product
上销交易	upstream transactions
上销业务	upstream activities
上游产品	upstream product
上游交易	upstream transactions
上游业务	upstream activities
少数股权	minority interests
赊销期限	credit term
设定价值	stated value
设定受益负债	defined benefit liability
设定受益计划	defined benefit plans
设定受益义务	defined benefit obligation
设定受益义务的现值	present value of a defined

	benefit obligation
设定提存计划	defined contribution plans
社会保障措施	social security arrange- ment
社会保障提存金	social security contribu- tion
审议	review
升水	premium
生产设备的正常生产 能力	normal capacity of produc- tion facilities
生产总量法	unit of production method
生效日期	effective date
剩余成本	residual cost
剩余可用寿命	remaining useful life
剩余使用寿命	remaining useful life
失效	expiry
施工间接费用	construction overhead
时间权数	time-weighted factor
时间性差异	timing differences
实际汇率	actual rate
实际利率法	effective interest method
实际收益率	effective yield
实体	entity
实务	practice
实质重于形式	substance over form

使用价值(资产的)	value in use
使用寿命	useful life
市场报价	quoted market price
市场份额	market share
市场风险	market risk
市场价值	market value
市场利率	market interest rate
市盈率	price earnings ratio
收付实现制	cash basis
收回	recover
收买	acquisition
收买成本	cost of acquisition
收买日	date of acquisition
收入	revenue, receipts
收益	earnings, income, yield
收益表	income statement
收益表表内	face of the income state ment
收益表负债法	income statement liability method
收益法	income approach
收益与成本的平衡	balance between benefit and cost
收账费用	collection cost
手续费	fee

首席执行官	chief executive officer
受让人(接受特许权 人)	franchisee
受托人	trustees
受益方	beneficiary
售后租回交易	sale and leaseback transac- tion
售价	selling price
赎回	redeem
术语	term
税后利润	profit after tax
税款抵减	tax credit
税前利润	profit before tax
税务	taxation
税务计划机会	tax planning opportunities
说明性注释	explanatory notes
送达	delivery
损坏责任转移协议	hold harmless agreement
损失	losses
损失准备	provision for losses
缩减	curtailment
所得税	income tax, taxes on in- come
所得税法	income tax law
所得税费用	tax expense

所得税负债	income tax liabilities, tax liabilities
所得税资产	income tax assets, tax assets
所有权	ownership
所有者权益	owners' equity

T

摊销	amortization
摊销方法	amortization method
摊销期	amortization period
摊余成本	amortized cost
套期	hedging
套期工具	hedging instrument
套期会计	hedge accounting
套期有效性	hedge effectiveness
特别参与权	special participation right
特许权	franchises
特许权费	franchise fee
特许人(授出特许权人)	franchisor
特许使用费	royalty
提存金	contribution

提取存款	deposit withdrawal
条款	term
调节	reconciliation
贴水	discount
通用财务报表	general purpose financial statements
投标保函	bid bonds
投票权	voting right
投资	investment
投资成本	cost of an investment
投资回报	return on investments
投资回报率	return on investments
投资活动	investing activities
投资净额	net investment
投资企业	investing enterprise
投资收回	return of the investment
投资收益	investment earning
投资税款抵减	investment tax credit
投资性房地产	investment properties
投资性证券	investment securities
投资业绩	investment performance
投资组合	portfolio
推定义务	constructive obligation
推算成本	imputed cost
退还税款	refund

退款	refund
退休	retirement
退休福利	retirement benefit
退休福利计划	retirement benefit plan
退休金	retirement benefit
退休金费用	retirement benefit costs

W

外币	foreign currency
外币交易	foreign currency transaction, transaction in foreign currency
外币借款	foreign currency borrowing
外币套期	foreign currency hedging
外币折算	foreign currency translation
外部客户	external customer
外汇管制	exchange controls
完工百分比法	percentage-of-completion method
完工尚需发生的成本	costs to complete
违约	default

维护	maintenance
为交易而持有	held for trading
为交易而持有的金融 资产或负债	financial asset or liability held for trading
未保证残值(租赁财 产的)	unguaranteed residual va- lue
未挂牌	unquoted
未结算项目	outstanding item
未来经济利益	future economic benefits
未来应用法	prospective application
未利用的可抵扣(应 税利润额的)亏损结 转后期	carry forward of unused tax losses
未利用的税款抵减结 转后期	carry forward of unused tax credit
未利用税款抵减	unused tax credit
未实现利得	unrealized gain
未实现利润	unrealized profit
未实现损失	unrealised loss
未赚取的融资收益	unearned finance income
无市价证券	non-marketable security
无形资产	intangible assets

X

稀释	dilutive
稀释每股收益	diluted earnings per share
稀释性潜在普通股	dilutive potential ordinary shares
稀释选择权	dilutive option
系统方法	systematic method
下跌	decline
下限(利率)	floor
下销交易	downstream transactions
下游交易	downstream transactions
先进先出法	FIFO formula
现场管理	site supervision
现场人工成本	site labor cost
现金	cash
现金产出单元	cash generating unit
现金等价物	cash equivalents
现金流出	cash outflow
现金流量	cash flow
现金流量表	cash flow statements
现金流量风险	cash flow risk
现金流入	cash inflow

现时义务	current obligation, present obligation
现销	outright sale
现行成本	current cost
现行成本财务报表	current cost financial statements
现行成本法	current cost approach
现行利率	current interest rate
现行用途	existing use
现值	present value
相关性	relevance
项目	item
项目经理	project manager
消除	eliminate, extinguish
消除债务	extinguishment of debt
销货成本	cost of goods sold
销售	sales
销售成本	cost of sales
销售成本法	cost of sales method
销售额	sales
销售费用	distribution costs, selling costs
销售分部	selling segment
销售利润率	return on turnover
销售毛利	gross margin on sale

销售权	marketing right
销售收入	sales revenue
销售折扣和回扣	trade discount and rebate
协同作用	synergy
信托活动	trust activities
信托基金	trust fund
信用便利	credit facilities
信用风险	credit risk
信用风险集中	concentration of credit risk
信用可靠度	creditworthiness
信用证	letter of credit
行使价格	exercise price
行使日	exercise date
行政费用	administrative expenses
行政总裁	chief executive officer
许可协议	licensing agreement
许可证	license
许可证费	license fee
许可证让与人	licensor
许可证受让人	licensee
选择权	option

Y

研究	research
研究阶段	research phase
研究与开发费用	research and development costs
研究与开发支出	research and development expenditure
衍生工具	derivative
衍生金融工具	derivate financial instruments
养老金	pension
养老金计划	pension plan
要价	asking price
业绩	performance
业务分部	business segment
业主权益	owners' equity
一般工资水平	general salary level
一般购买力法	general purchasing power approach
一般披露要求(财务报表中的)	general disclosures (in financial statements)
一般物价水平	general price level

一般行政费用	general administrative expenses
一致性	consistency
医疗费	medical cost
已担保残值	guaranteed residual value
已发行股本	issued capital
已实现损益	realized profit and loss
已终止经营	discontinued operations
以前费用	past expenses
以商品为基础的合同	commodity-based contract
以新债代旧债	refund
义务	obligation
义务事项	obligating event
异常项目	unusual item
易耗品	consumable
溢价	premium
银行存款	cash in banks
银行透支	bank overdrafts
印花税	stamp duty
应付款项	payable
应付票据	notes payable
应付税金准备	provision for taxes payable
应付税款	tax payable
应付账款	trade liabilities
应付账款和其他应付	trade and other payables

款	
应计	accrual
应计费用	accrued expense
应计负债	accrued liabilities
应计雇员费用	accruals for employee
应计制	accrual basis
应收股利	dividend receivable
应收款	receivables
应收利息	interest receivable
应收账款和其他应收款	trade and other receivables
应税利润	taxable profit
应税收益	taxable income
应税暂时性差异	taxable temporary differences
应折旧金额	depreciable amount
应折旧资产	depreciable asset
盈余	surplus
营运资金	working capital
佣金	commission
永久性差异	permanent difference
永续债务性工具	perpetual debt instruments
优先股	preference share
优先股股本	preferred capital

有担保负债	secured liabilities
有价的	marketable
有价证券	marketable securities
有效预期	valid expectation
有形损耗	physical wear and tear
有形资产	tangible assets
有用寿命(无形资产)	useful life
余额递减折旧法	diminishing balance method
余剩资金	surplus fund
余值	residual value
余值计价法	residual valuation
与收益相关的政府补助	grants related to income
与资产相关的政府补助	grants related to assets
与租赁资产相联系的风险	risks associated with a leased asset
预测工资法	projected salary approach
预付费用	prepaid expense
预付款	advance; prepayments
预计寿命	foreseeable life
预扣所得税	withholding tax
预期价值	expected value
预期价值法	expected value

预期累积福利单位法	projected unit credit method
预期未来交易	anticipated future transactions
预期增长率	expected growth rate
预收款	advance
员工成本	staff cost
原材料	raw materials
原理	principle
原则	principle
源生的贷款和应收账款(企业)	originated loans and receivables
远期合同	forward contract
约束性销售协议	binding sale agreement
允许例外的假定	rebuttable presumption
允许推翻的假定	rebuttable presumption
允许选用的处理方法	allowed alternative treatment

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再筹资协议	refinancing agreement
再计量	remeasure
再融资	refinancing

再贴现	rediscount
在产品	work in progress
暂时性投资	temporary investment
增量股份	incremental share
增量借款利率(承租人)	incremental borrowing rate of interest (lessee's)
债权人	creditor
债务——权益比率	debt-equity ratio
债务拖欠	debt default
债务性工具	debt instrument
债务性证券	debt security
展期	extend the term
战略投资	strategic investment
账面金额	carrying amount
账面总金额	gross carrying amount, total carrying amount
折价	discount
折旧	depreciation
折旧方法	depreciation method
折旧率	depreciation rate
折扣	discount
折让	allowance
折现率	discount rate
真实反映	faithful representation

真实和公允观点	true and fair view
正常交易	arm's length transaction
正常经营过程	ordinary course of business
正常经营活动	ordinary activities
正常项目	ordinary item
证券化	securitisation
证券化资产	securitized assets
政府补助	government grants
政府采购	government procurement
政府援助	government assistance
执行	execution
执照费	license fee
直接法	direct method
直接关系	direct relationship
直接人工	direct labor
直接投资	direct investment
直接影响	direct effect
直接增量费用	direct increment costs
直线法	straight-line method
职工持股计划	employee share ownership plan
指定	designate
指南	guidelines
制造许可证	manufacturing licences

中立性	neutrality
中期	interim period
中期财务报告	interim financial report
终止	expiry; termination
终止经营	discontinuing operation
终止确认	derecognition
终止确认(某一金融工具)	derecognise (a financial instrument)
终止日	expiry date
重大差错	fundamental errors
重大交易	significant transaction
重大影响	significant influence
重要性	materiality
逐项报告格式	line-by-line reporting format
主合同	host contract
主要报告格式	primary reporting format
注册费用	costs of registering
注册精算师	qualified actuary
注资	contribute
注资风险	funding risk
注资政策	funding policy
专利权	patent
转换	convert
转换成本	cost of conversion

转换期权	conversion option
转换权	conversion right
转回	reversal, reversed, write back
转记	reversal, reversed
转让	transfer
转售价格法	resale price method
转移	transfer
转移价格	transfer price
转租	sublease
追加的	additional
追加费用	further costs
追溯应用法	retrospective application
准备	provision
资本	capital
资本保全	capital maintenance
资本承诺	capital commitment
资本法	capital approach
资本返还	repayment of share capital
资本化	capitalisation
资本化比率	capitalization rate
资本化发行	capitalization issues
资本回报率	return on capital
资本交易	capital transactions
资本利得	capital gain

资本投入	capital contributions
资本资产定价模型	capital asset pricing model
资产	asset
资产产权	title to assets
资产的重估金额	revalued amount of an asset
资产负债表	balance sheet
资产负债表表内	face of the balance sheet
资产负债表表内项目	on-balance-sheet items
资产负债表表外项目	off-balance-sheet items
资产负债表负债法	balance sheet liability method
资产负债表日	balance sheet date
资产负债表日后事项	events occurring after the balance sheet date
资产和负债的认定	identification of assets and liabilities
资产减值	impairment of assets
资产交换	exchange of assets
资产类别	class of assets
资产重置成本	replacement cost of an asset
子公司	subsidiaries
子公司的处置	disposal of subsidiaries
自创商誉	internally generated good-

	will
自上而下测试	top-down test
自下而上测试	bottom-up test
总部的费用	head-office expenses
总部资产	corporate assets
总抵销协议	master netting arrange- ment
总额	aggregate
总回报互换	total return swap
总计	aggregate
总经理	chief executive officer
租购合同	hire-purchase contract
租金	rentals
租赁	lease
租赁期	lease term
租赁起始日	inception of a lease
租赁项目中的投资净 额	net investment in a lease
租赁资产的相关回报	rewards associated with a leased asset
租约中的内含利率	interest rate implicit in a lease
组织的组成成分	organizational component
组织的组成单位	organizational units
组织银团贷款服务费	loan syndication fee

最低租赁付款额	minimum lease payments
最基本组成部分	minimum components
最佳估计	best estimate
最终赎回价值	ultimate redemption value



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