**Assets**

**Non-Current Assets（NCA）：非流动资产**

指不能在1年或超过1年的一个营业周期内变现或者耗用的资产

|  |  |  |
| --- | --- | --- |
| **英文** | **中文含义** | **同义词/备注** |
| Land and Buildings | 土地与建筑物 |  |
| Premises / Property | 房地产 | Leasehold / Freehold Premises |
| Plant and Machinery | 厂房和设备 |  |
| Factory Buildings | 厂房 |  |
| Fixtures  Fittings  Furniture | 装置（不可移动）  设备（可以动）  家具 | 可以单独存在，也可以任意两个组合，也可以在字前面加Office |
| Office Equipment | 办公设备 |  |
| Motor Vehicles | 车辆 | Delivery Van / Motor Van |
| Investment | 投资 | Shares |
| Goodwill | 商誉 |  |

**Current Assets（CA）：流动资产**

指可以在1年内或一个营业周期内变现或者耗用的资产

|  |  |  |
| --- | --- | --- |
| **英文** | **中文含义** | **同义词/备注** |
| Inventory | 存活 |  |
| Accounts Receivable | 应收帐款 | Trade Receivables / Debtors |
| Other Receivables | 其他应收帐款 |  |
| Bill Receivables | 应收票据 |  |
| Loan to XXX | 贷款给XXX |  |
| Short-term Investment | 短期投资 |  |
| Bank Fixed Deposit | 银行固定存款 | Fixed Deposit / Short-term Deposit |
| Accrued Income | 应收收入 | Income in Arrear |
| Prepaid Expenses | 预付费用 | Expenses in Advance |
| Inventory of Stationery | 文具存货 |  |
| Deposit of Rental (Payment) | 押金 |  |
| Bank Saving Account | 银行储蓄存款 |  |
| Bank Current Account | 存款 | Bank / Cash at Bank |
| Cash | 手头现金 | Cash in Hand |
| Petty Cash | 零用金 |  |