

《会计类英语专业词汇整理》



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acceptance 承兑

account 账户

accountant 会计员

accounting 会计

accounting system 会计制度

accounts payable 应付账款

accounts receivable 应收账款

accumulated profits 累积利益

adjusting entry 调整记录

adjustment 调整

administration expense 管理费用

advances 预付

advertising expense 广告费

agency 代理

agent 代理人

agreement 契约

allotments 分配数

allowance 津贴

amalgamation 合并

amortization 摊销

amortized cost 应摊成本

annuities 年金

applied cost 已分配成本

applied expense 已分配费用

applied manufacturing expense 已分配制造费用

apportioned charge 摊派费用

appreciation 涨价

article of association 公司章程

assessment 课税

assets 资产

attorney fee 律师费

audit 审计

auditor 审计员

average 平均数

average cost 平均成本

bad debt 坏账

balance 余额

balance sheet 资产负债表

bank account 银行账户

bank balance 银行结存

bank charge 银行手续费

bank deposit 银行存款

bank discount 银行贴现

bank draft 银行汇票

bank loan 银行借款

bank overdraft 银行透支

bankers acceptance 银行承兑

bankruptcy 破产

bearer 持票人

beneficiary 受益人

bequest 遗产

bill 票据

bill of exchange 汇票

bill of lading 提单

bills discounted 贴现票据

bills payable 应付票据

bills receivable 应收票据

board of directors 董事会

bonds 债券

bonus 红利

book value 账面价值

bookkeeper 簿记员

bookkeeping 簿记

branch office general ledger 支店往来账户

broker 经纪人

brought down 接前

brought forward 接上页

budget 预算

by-product 副产品

by-product sales 副产品销售

capital 股本

capital income 资本收益

capital outlay 资本支出

capital stock 股本

capital stock certificate 股票

carried down 移后

carried forward 移下页

cash 现金

cash account 现金账户

cash in bank 存银行现金

cash on delivery 交货收款

cash on hand 库存现金

cash payment 现金支付

cash purchase 现购

cash sale 现沽

cashier 出纳员

cashiers check 本票

certificate of deposit 存款单折

certificate of indebtedness 借据

certified check 保付支票

certified public accountant 会计师

charges 费用

charge for remittances 汇水手续费

charter 营业执照

chartered accountant 会计师

chattles 动产

check 支票

checkbook stub 支票存根

closed account 已结清账户

closing 结算

closing entries 结账纪录

closing stock 期末存货

closing the book 结账

columnar journal 多栏日记账

combination 联合

commission 佣金

commodity 商品

common stock 普通股

company 公司

compensation 赔偿

compound interest 复利

consignee 承销人

consignment 寄销

consignor 寄销人

consolidated balance sheet 合并资产负债表

consolidated profit and loss account 合并损益表

consolidation 合并

construction cost 营建成本

construction revenue 营建收入

contract 合同

control account 统制账户

copyright 版权

corporation 公司

cost 成本

cost accounting 成本会计

cost of labour 劳工成本

cost of production 生产成本

cost of manufacture 制造成本

cost of sales 销货成本

cost price 成本价格

credit 贷方

credit note 收款通知单

creditor 债权人

crossed check 横线支票

current account 往来活期账户

current asset 流动资产

current liability 流动负债

current profit and loss 本期损益

debit 借方

debt 债务

debtor 债务人

deed 契据

deferred assets 递延资产

deferred liabilities 递延负债

delivery 交货

delivery expense 送货费

delivery order 出货单

demand draft 即期汇票

demand note 即期票据

demurrage charge 延期费

deposit 存款

deposit slip 存款单

depreciation 折旧

direct cost 直接成本

direct labour 直接人工

director 董事

discount 折扣

discount on purchase 进货折扣

discount on sale 销货折扣

dishonoured check 退票

dissolution 解散

dividend 股利

dividend payable 应付股利

documentary bill 押汇汇票

documents 单据

double entry bookkeeping 复式簿记

draft 汇票

drawee 付款人

drawer 出票人

drawing 提款

duplicate 副本

duties and taxes 税捐

earnings 业务收益

endorser 背书人

entertainment 交际费

enterprise 企业

equipment 设备

estate 财产

estimated cost 估计成本

estimates 概算

exchange 兑换

exchange loss 兑换损失

expenditure 经费

expense 费用

extension 延期

face value 票面价值

factor 代理商

fair value 公允价值

financial statement 财务报表

financial year 财政年度

finished goods 制成品

finished parts 制成零件

fixed asset 固定资产

fixed cost 固定成本

fixed deposit 定期存款

fixed expense 固定费用

foreman 工头

franchise 专营权

freight 运费

funds 资金

furniture and fixture 家俬及器具

gain 利益

general expense 总务费用

general ledger 总分类账

goods 货物

goods in transit 在运货物

goodwill 商誉

government bonds 政府债券

gross profit 毛利

guarantee 保证

guarantor 保证人

idle time 停工时间

import duty 进口税

income 收入

income tax 所得税

income from joint venture 合营收益

income from sale of assets 出售资产收入

indirect cost 间接成本

indirect expense 间接费用

indirect labour 间接人工

indorsement 背书

installment 分期付款

insurance 保险

intangible asset 无形资产

interest 利息

interest rate 利率

interest received 利息收入

inter office account 内部往来

intrinsic value 内在价值

inventory 存货

investment 投资

investment income 投资收益

invoice 发票

item 项目

job 工作

job cost 工程成本

joint venture 短期合伙

journal 日记账

labour 人工

labour cost 人工成本

land 土地

lease 租约

leasehold 租约

ledger 分类账

legal expense 律师费

letter of credit 信用状

liability 负债

limited company 有限公司

limited liability 有限负债

limited partnership 有限合伙

liquidation 清盘

loan 借款

long term liability 长期负债

loss 损失

loss on exchange 兑换损失

machinery equipment 机器设备

manufacturing expense 制造费用

manufacturing cost 制造成本

market price 市价

materials 原材料

material requisition 领料单

medical fee 医药费

merchandise 商品

miscellaneous expense 杂项费用

mortgage 抵押

mortgagor 抵押人

mortgagee 承押人

movable property 动产

net amount 净额

net asset 资产净额

net income 净收入

net loss 净亏损

net profit 纯利

net value 净值

notes 票据

notes payable 应付票据

notes receivable 应收票据

opening stock 期初存货

operating expense 营业费用

order 订单

organization expense 开办费

original document 原始单据

outlay 支出

output 产量

overdraft 透支

opening stock 期初存货

operating expense 营业费用

order 订单

organization expense 开办费

original document 原始单据

outlay 支出

output 产量

overdraft 透支

quotation 报价

rate 比率

raw material 原料

rebate 回扣

receipt 收据

receivable 应收款

recoup 补偿

redemption 偿还

refund 退款

remittance 汇款

rent 租金

repair 修理费

reserve 准备

residual value 剩余价值

retailer 零售商

returns 退货

revenue 收入

salary 薪金

sales 销货

sale return 销货退回

sale discount 销货折扣

salvage 残值

sample fee 样品

scrap 废料

scrap value 残余价值

securities 证券

security 抵押品

selling commission 销货佣金

selling expense 销货费用

selling price 售价

share capital 股份

share certificate 股票

shareholder 股东

short term loan 短期借款

sole proprietorship 独资

spare parts 配件

standard cost 标准成本

stock 存货

stocktake 盘点

stock sheet 存货表

subsidies 补助金

sundry expense 杂项费用

supporting document 附表

surplus 盈余

suspense account 暂记账户

taxable profit 可征税利润

tax 税捐

temporary payment 暂付款

temporary receipt 暂收款

time deposit 定期存款

total 合计

total cost 总成本

trade creditor 进货客户

trade debtor 销货客户

trademark 商标

transaction 交易

transfer 转账

transfer voucher 转账传票

transportation 运输费

travelling 差旅费

trial balance 电子表格

trust 信托

turnover 营业额

unappropriated surplus 未分配盈余

unit cost 单位成本

unlimited company 无限公司

unlimited liability 无限责任

unpaid dividend 未付股利

valuation 估价

value 价值

vendor 卖主

voucher 传票

wage rate 工资率

wage 工资

wage allocation sheet 工资分配表

warehouse receipt 仓库收据

welfare expense 福利费

wear and tear 耗损

work order 工作通知单

year end 年结