

常用会计英语词汇

基本词汇

- A (1)account 账户,报表
A (2)accounting postulate 会计假设
A (3)accounting valuation 会计计价
A (4)accountability concept 经营责任概念
A (5)accountancy 会计职业
A (6)accountant 会计师
A (7)accounting 会计
A (8)agency cost 代理成本
A (9)accounting bases 会计基础
A (10)accounting manual 会计手册
A (11)accounting period 会计期间
A (12)accounting policies 会计方针
A (13)accounting rate of return 会计报酬率
A (14)accounting reference date 会计参照日
A (15)accounting reference period 会计参照期间
- A (16)accrual concept 应计概念
A (17)accrual expenses 应计费用
A (18)acid test ratio 速动比率(酸性测试比率)
A (19)acquisition 收购
A (20)acquisition accounting 收购会计
A (21)adjusting events 调整事项
A (22)administrative expenses 行政管理费
A (23)amortization 摊销
A (24)analytical review 分析性复核
A (25)annual equivalent cost 年度等量成本法
A (26)annual report and accounts 年度报告和报表
- A (27)appraisal cost 检验成本
A (28)appropriation account 盈余分配账户
A (29)articles of association 公司章程细则
A (30)assets 资产
A (31)assets cover 资产担保
A (32)asset value per share 每股资产价值
A (33)associated company 联营公司
A (34)attainable standard 可达标准
A (35)attributable profit 可归属利润
A (36)audit 审计
A (37)audit report 审计报告
A (38)auditing standards 审计准则
A (39)authorized share capital 额定股本
- A (40)available hours 可用小时
A (41)avoidable costs 可避免成本
B (42)back-to-back loan 易币贷款
B (43)backflush accounting 倒退成本计算
B (44)bad debts 坏帐
B (45)bad debts ratio 坏帐比率
B (46)bank charges 银行手续费
B (47)bank overdraft 银行透支
B (48)bank reconciliation 银行存款调节表
B (49)bank statement 银行对账单
B (50)bankruptcy 破产
B (51)basis of apportionment 分摊基础
B (52)batch 批量
B (53)batch costing 分批成本计算
B (54)beta factor B (市场)风险因素 B
B (55)bill 账单
B (56)bill of exchange 汇票
B (57)bill of lading 提单
B (58)bill of materials 用料预计单
B (59)bill payable 应付票据
B (60)bill receivable 应收票据
B (61)bin card 存货记录卡
B (62)bonus 红利
B (63)book-keeping 簿记
B (64)Boston classification 波士顿分类
B (65)breakeven chart 保本图
B (66)breakeven point 保本点
B (67)breaking-down time 复位时间
B (68)budget 预算
B (69)budget center 预算中心
B (70)budget cost allowance 预算成本折让
B (71)budget manual 预算手册
B (72)budget period 预算期间
B (73)budgetary control 预算控制
B (74)budgeted capacity 预算生产能力
B (75)business center 经营中心
B (76)business entity 营业个体
B (77)business unit 经营单位
B (78)by-product 副产品
C (79)called-up share capital 催缴股本
C (80)capacity 生产能力
C (81)capacity ratios 生产能力比率
C (82)capital 资本
C (83)capital assets pricing model 资本资产计

- 价模式
- C (84)capital commitment 承诺资本
- C (85)capital employed 已运用的资本
- C (86)capital expenditure 资本支出
- C (87)capital expenditure authorization 资本支出核准
- C (88)capital expenditure control 资本支出控制
- C (89)capital expenditure proposal 资本支出申请
- C (90)capital funding planning 资本基金筹集计划
- C (91)capital gain 资本收益
- C (92)capital investment appraisal 资本投资评估
- C (93)capital maintenance 资本保全
- C (94)capital resource planning 资本资源计划
- C (95)capital surplus 资本盈余
- C (96)capital turnover 资本周转率
- C (97)card 记录卡
- C (98)cash 现金
- C (99)cash account 现金账户
- C (100)cash book 现金账簿
- C (101)cash cow 金牛产品
- C (102)cash flow 现金流量
- C (103)cash flow budget 现金流量预算
- C (104)cash flow statement 现金流量表
- C (105)cash ledger 现金分类账
- C (106)cash limit 现金限额
- C (107)CCA 现时成本会计
- C (108)center 中心
- C (109)changeover time 变更时间
- C (110)chartered entity 特许经济个体
- C (111)cheque 支票
- C (112)cheque register 支票登记簿
- C (113)classification 分类
- C (114)clock card 工时卡
- C (115)code 代码
- C (116)commitment accounting 承诺确认会计
- C (117)common cost 共同成本
- C (118)company limited by guarantee 有限担保责任公司
- C (119)company limited by shares 股份有限公司
- C (120)competitive position 竞争能力状况
- C (121)concept 概念
- C (122)conglomerate 跨行业企业
- C (123)consistency concept 一致性概念
- C (124)consolidated accounts 合并报表
- C (125)consolidation accounting 合并会计
- C (126)consortium 财团
- C (127)contingency plan 应急计划
- C (128)contingent liabilities 或有负债
- C (129)continuous operation 连续生产
- C (130)contra 抵消
- C (131)contract cost 合同成本
- C (132)contract costing 合同成本计算
- C (133)contribution centre 贡献中心
- C (134)contribution chart 贡献图
- C (135)control 控制
- C (136)control account 控制账户
- C (137)control limits 控制限度
- C (138)controllability concept 可控制概念
- C (139)controllable cost 可控制成本
- C (140)conversion cost 加工成本
- C (141)convertible loan stock 可转换为股票的贷款
- C (142)corporate appraisal 公司评估
- C (143)corporate planning 公司计划
- C (144)corporate social reporting 公司社会报告
- C (145)cost 成本
- C (146)cost account 成本账户
- C (147)cost accounting 成本会计
- C (148)cost accounting manual 成本手册
- C (149)cost adjustment 成本调整
- C (150)cost allocation 成本分配
- C (151)cost apportionment 成本分摊
- C (152)cost attribution 成本归属
- C (153)cost audit 成本审计
- C (154)cost benefit analysis 成本效益分析
- C (155)cost center 成本中心
- C (156)cost driver 成本动因
- C (157)cost of capital 资本成本
- C (158)cost of goods sold 销货成本
- C (159)cost of non-conformance 非相符成本
- C (160)cost of sales 销售成本
- C (161)cost reduction 成本降低
- C (162)cost structure 成本结构
- C (163)cost unit 成本单位

- C (164)cost-volume-profit analysis(CVP) 本量利分析
- C (165)costing 成本计算
- C (166)credit note 贷项通知
- C (167)credit report 信贷报告书
- C (168)creditor 债权人
- C (169)creditor days ratio 应付账款天数率
- C (170)creditors ledger 应付账款分类账
- C (171)critical event 关键事项
- C (172)critical path 关键路线
- C (173)cumulative preference shares 累积优先股
- C (174)current asset 流动资产
- C (175)current cost accounting 现时成本会计
- C (176)current liabilities 流动负债
- C (177)current purchasing power accounting 现时购买力会计
- C (178)current ratio 流动比率
- C (179)cut-off 截止
- C (180)CVP 本量利分析
- C (181)cycle time 周转时间
- D (182)debenture 债券
- D (183)debit note 借项通知
- D (184)debit capacity 举债能力
- D (185)debt ratio 债务比率
- D (186)debtor 债务人;应收账款
- D (187)debtor days ratio 应收账款天数率
- D (188)debtors ledger 应收账款分类账
- D (189)debtor' age analysis 应收账款账龄分析
- D (190)decision driven costs 决策连动成本
- D (191)decision tree 决策树
- D (192)defects 次品
- D (193)deferred expenditure 递延支出
- D (194)deferred shares 递延股份
- D (195)deferred taxation 递延税款
- D (196)delivery note 交货单
- D (197)departmental accounts 部门报表
- D (198)departmental budget 部门预算
- D (199)depreciation 折旧
- D (200)dispatch note 发运单
- D (201)development cost 开发成本
- D (202)differential cost 差别成本
- D (203)direct cost 直接成本
- D (204)direct debit 直接借项
- D (205)direct hours yield 直接小时产出率
- D (206)direct labour cost percentage rate 直接人工成本百分比
- D (207)direct labour hour rate 直接人工小时率
- D (208)directs on indirect work 间接工作事项上的工时
- D (209)discount rate 贴现率
- D (210)discounted cash flow 现金流量贴现
- D (211)discretionary cost 酌量成本
- D (212)distribution cost 摊销成本
- D (213)diversions 移用
- D (214)diverted hours 移用小时
- D (215)diverted hours ratio 移用工时比率
- D (216)dividend 股利
- D (217)dividend cover 股利产出率
- D (218)dividend per share 每股股利
- D (219)dog 疲软产品
- D (220)double entry accounting 复式会计
- D (221)double-entry book-keeping 复式簿记
- D (222)doubtful debts 可疑债务
- D (223)down time 停工时间
- D (224)dynamic programming 动态规划
- E (225)earning per share 每股盈利
- E (226)earning ratio 市盈率
- E (227)economic order quantity(EOQ) 经济订购批量
- E (228)efficient market hypothesis 有效市场假设
- E (229)efficiency ration 效率性比率
- E (230)element of cost 成本要素
- E (231)entity 经济个体
- E (232)environmental audit 环境审计
- E (233)environmental impact assessment 环境影响评价
- E (234)EOQ 经济订购批量
- E (235)equity 权益
- E (236)equity method of accounting 权益法会计计算
- E (237)equity share capital 权益股本
- E (238)equivalent units 当量
- E (239)event 事项
- E (240)exceptional items 例外事项
- E (241)expected value 期望值
- E (242)expenditure 支出

- E (243)expenses 费用
- E (244)external audit 外部审计
- E (245)external failure cost 外部损失成本
- E (246)extraordinary items 非常事项
- F (247)factory goods 让售商品
- F (248)factoring 应收帐款让售
- F (249)fair value 公允价值
- F (250)feedback 反馈
- F (251)FIFO 先近先出法
- F (252)final accounts 年终报表
- F (253)finance lease 融资租赁
- F (254)financial accounting 财务会计
- F (255)financial accounts calendar adjustment
财务报表的日历时间调整
- F (256)financial management 财务管理
- F (257)financial planning 财务计划
- F (258)financial statement 财务报表
- F (259)finished goods 完成品
- F (260)fixed asset 固定资产
- F (261)fixed overhead 固定制造费用
- F (262)fixed asset turnover 固定资产周转率
- F (263)fixed assets register 固定资产登记簿
- F (264)fixed cost 固定成本
- F (265)flexed budget 变动限额预算
- F (266)flexible budget 弹性预算
- F (267)float time 浮动时间
- F (268)floating charge 流动抵押
- F (269)flow of funds statement 资金流量表
- F (270)forecasting 预测
- F (271)founder's shares 发起人股份
- F (272)full capacity 满负荷生产能力
- F (273)function costing 职能成本计算
- F (274)functional budget 职能预算
- F (275)fund accounting 基金会计
- F (276)fundamental accounting concept 基础会计概念
- F (277)fungible assets 可互换资产
- F (278)futuristic planning 远景计划
- G (279)gap analysis 间距分析
- G (280)gearing 举债经营比率(杠杆)
- G (281)goal congruence 目标一致性
- G (282)going concern concept 持续经营概念
- G (283)goods received note 商品收讫单
- G (284)goodwill 商誉
- G (285)gross dividend yield 总股息产出率
- G (286)gross margin 总边际
- G (287)gross profit 毛利润
- G (288)gross profit percentage 毛利润百分比
- G (289)group 企业集团
- G (290)group accounts 集团报表
- H (291)high-g geared 高结合杠杆(比例)
- H (292)hire purchase 租购
- H (293)historical cost 历史成本
- H (294)historical cost accounting 历史成本会计
- H (295)hours 小时
- H (296)hurdle rate 最低可接受的报酬率
- I (297)ideal standard 理想标准
- I (298)idle capacity ration 闲置生产能力比率
- I (299)idle time 闲置时间
- I (300)impersonal accounts 非记名账户
- I (301)imprest system 定额备用制度
- I (302)income and expenditure account 收益和支出报表
- I (303)incomplete records 不完善记录
- I (304)incremental cost 增量成本
- I (305)incremental yield 增量产出率
- I (306)indirect cost 间接成本
- I (307)indirect hours 间接小时
- I (308)insolvency 无力偿付
- I (309)intangible asset 无形资产
- I (310)integrated accounts 综合报表
- I (311)interdependency concept 关联性概念
- I (312)interest cover 利息保障倍数
- I (313)interlocking accounts 连锁报表
- I (314)internal audit 内部审计
- I (315)internal check 内部牵制
- I (316)internal control system 内部控制体系
- I (317)internal failure cost 内部损失成本
- I (318)internal rate of return(IRR) 内含报酬率
- I (319)inventory 存货
- I (320)investment 投资
- I (321)investment center 投资中心
- I (322)invoice register 发票登记簿
- I (323)issued share capital 已发行股本
- J (324)job 定单
- J (325)job card 工作卡
- J (326)job costing 工作成本计算
- J (327)job sheet 工作单

- J (328)joint cost 联合成本
- J (329)joint products 联产品
- J (330)joint stock company 股份公司
- J (331)joint venture 合资经营
- J (332)journal 日记账
- J (333)just-in-time(JIT) 适时制度
- J (334)just-in-time production 适时生产
- J (335)just-in-time purchasing 适时购买
- K (336)key factor 关键因素
- L (337)labour 人工
- L (338)labour transfer note 人工转移单
- L (339)learning curve 学习曲线
- L (340)ledger 分类账户
- L (341)length of order book 定单平均周期
- L (342)letter of credit 信用证
- L (343)leverage 举债经营比率
- L (344)liabilities 负债
- L (345)life cycle costing 寿命周期成本计算
- L (346)LIFO 后近先出法
- L (347)limited liability company 有限责任公司
- L (348)limiting factor 限制因素
- L (349)line-item budget 明细支出预算
- L (350)liner programming 线性规划
- L (351)liquid assets 变现资产
- L (352)liquidation 清算
- L (353)liquidity ratios 易变现比率
- L (354)loan 贷款
- L (355)loan capital 借入资本
- L (356)long range planning 长期计划
- L (357)lost time record 虚耗时间记录
- L (358)low geared 低结合杠杆(比例)
- L (359)lower of cost or net realizable value concept 成本或可变净价孰低概念
- M (360)machine hour rate 机器小时率
- M (361)machine time record 机器时间记录
- M (362)managed cost 管理成本
- M (363)management accounting 管理会计
- M (364)management accounting concept 管理会计概念
- M (365)management accounting guides 管理会计指导方针
- M (366)management audit 管理审计
- M (367)management buy-out 管理性购买产权
- M (368)management by exception 例外管理原则
- M (369)margin 边际
- M (370)margin of safety ration 安全边际比率
- M (371)margin cost 边际成本
- M (372)margin costing 边际成本计算
- M (373)mark-down 降低标价
- M (374)mark-up 提高标价
- M (375)market risk premium 市场分险补偿
- M (376)market share 市场份额
- M (377)marketing cost 营销成本
- M (378)matching concept 配比概念
- M (379)materiality concept 重要性概念
- M (380)materials requisition 领料单
- M (381)materials returned note 退料单
- M (382)materials transfer note 材料转移单
- M (383)memorandum of association 公司设立细则
- M (384)merger 兼并
- M (385)merger accounting 兼并会计
- M (386)minority interest 少数股权
- M (387)mixed cost 混合成本
- N (388)net assets 净资产
- N (389)net book value 净账面价值
- N (390)net liquid funds 净可变现资金
- N (391)net margin 净边际
- N (392)net present value(NPV) 净现值
- N (393)net profit 净利润
- N (394)net realizable value 可变现净值
- N (395)net worth 资产净值
- N (396)network analysis 网络分析
- N (397)noise 干捞
- N (398)nominal account 名义账户
- N (399)nominal share capital 名义股本
- N (400)nominal holding 代理持有股份
- N (401)non-adjusting events 非调整事项
- N (402)non-financial performance measurement 非财务业绩计量
- N (403)non-integrated accounts 非综合报表
- N (404)non-liner programming 非线性规划
- N (405)non-voting shares 无表决权的股份
- N (406)notional cost 名义成本
- N (407)number of days stock 存货周转天数
- N (408)number of weeks stock 存货周转周数
- O (409)objective classification 客体分类

- O (410)obsolescence 陈旧
- O (411)off balance sheet finance 资产负债表外筹资
- O (412)offer for sale 标价出售
- O (413)operating budget 经营预算
- O (414)operating lease 经营租赁
- O (415)operating statement 营业报表
- O (416)operation time 操作时间
- O (417)operational control 经营控制
- O (418)operational gearing 经营杠杆
- O (419)operating plans 经营计划
- O (420)opportunity cost 机会成本
- O (421)order 定单
- O (422)ordinary shares 普通股
- O (423)out-of-date cheque 过期支票
- O (424)over capitalization 过分资本化
- O (425)overhead 制造费用
- O (426)overhead absorption rate 制造费用分配率
- O (427)overhead cost 制造费用
- O (428)overtrading 超过营业资金的经营
- P (429)paid cheque 已付支票
- P (430)paid-up share capital 认定股本
- P (431)parent company 母公司
- P (432)pareto distribution 帕累托分布
- P (433)participating preference shares 参与优先股
- P (434)partnership 合伙
- P (435)payable ledger 应付款项账户
- P (436)payback 回收期
- P (437)payments and receipts account 收入和支出报表
- P (438)payments withheld 保留款额
- P (439)payroll 工资单
- P (440)payroll analysis 工资分析
- P (441)percentage profit on turnover 利润对营业额比率
- P (442)period cost 期间成本
- P (443)perpetual inventory 永续盘存
- P (444)personal account 记名账户
- P (445)PEPT 项目评审法
- P (446)petty cash account 备用金账户
- P (447)petty cash voucher 备用金凭证
- P (448)physical inventory 实地盘存
- P (449)planning 计划
- P (450)planning horizon 计划时限
- P (451)planning period 计划期间
- P (452)policy cost 政策成本
- P (453)position audit 状况审计
- P (454)post balance sheet events 资产负债表编后事项
- P (455)practical capacity 实际生产能力
- P (456)pre-acquisition losses 购置前损失
- P (457)pre-acquisition profits 购置前利润
- P (458)preference shares 优先股
- P (459)preference creditors 优先债权人
- P (460)preferred creditors 优先债权人
- P (461)prepayments 预付款项
- P (462)present value 现值
- P (463)prevention cost 预防成本
- P (464)price ratio 市盈率
- P (465)prime cost 主要成本
- P (466)prime entry-books of 原始分录登记簿
- P (467)principal budget factor 主要预算因素
- P (468)prior charge capital 优先股
- P (469)prior year adjustments 以前年度调整
- P (470)priority base budgeting 优先顺序体制的预算
- P (471)private company 私人公司
- P (472)pro-forma invoice 预开发票
- P (473)problem child 问号产品
- P (474)process costing 分步成本计算
- P (475)process time 加工时间
- P (476)product cost 产品成本
- P (477)Product life cycle 产品寿命周期
- P (478)production cost 生产成本
- P (479)production cost of sales 售货成本
- P (480)production volume ratio 生产业务量比率
- P (481)profit center 利润中心
- P (482)profit per employee 每员工利润
- P (483)profit retained for the year 年度利润留存
- P (484)profit to turnover ratio 利润对营业额比率
- P (485)profit-volume graph 利量图
- P (486)profitability index 盈利指数
- P (487)programming 规划

P (488)project evaluation and review technique 项目评审法	R (527)revenue expenditure 收益支出
P (489)projection 预计	R (528)revenue investment 收入性投资
P (490)promissory note 本票	R (529)right issue 认股权发行
P (491)prospectus 募债说明书	R (530)rolling budget 滚动预算
P (492)provisions for liabilities and charges 偿 债和费用准备	R (531)rolling forecast 滚动预测
P (493)prudent concept 稳健性概念	S (532)sales ledger 销售分类账
P (494)public company 公开公司	S (533)sales order 销售定单
P (495)purchase order 订购单	S (534)sales per employee 每员工销售额
P (496)purchase requisition 请购单	S (535)scrap 废料
P (497)purchase ledger 采购账户	S (536)scrip issue 红股发行
Q (498)quality related costs 质量有关成本	S (537)secured creditors 有担保的债权人
Q (499)queuing time 排队时间	S (538)segmental reporting 分部报告
R (500)rate 率	S (539)selling cost 销售成本
R (501)ratio 比率	S (540)semi-fixed cost 半固定成本
R (502)ration pyramid 比率金字塔	S (541)semi-variable cost 半变动成本
R (503)raw material 原材料	S (542)sensitivity analysis 敏感性分析
R (504)receipts and payments account 收入和支 付报表	S (543)service cost center 服务成本中心
R (505)receivable ledger 应收款项账户	S (544)service costing 服务成本计算
R (506)redeemable shares 可赎回股份	S (545)set-up time 安装时间
R (507)redemption 赎回	S (546)shadow prices 影子价格
R (508)registered share capital 注册资本	S (547)share 股票
R (509)rejects 废品	S (548)share capital 股份资本
R (510)relevancy concept 相关性概念	S (549)share option scheme 购股权证方案
R (511)relevant costs 相关成本	S (550)share premium 股票溢价
R (512)relevant range 相关范围	S (551)sight draft 即期汇票
R (513)reliability concept 可靠性概念	S (552)single-entry book-keeping 单式簿记
R (514)replacement price 重置价格	S (553)sinking fund 偿债基金
R (515)report 报表	S (554)slack time 松弛时间
R (516)reporting 报告	S (555)social responsibility cost 社会责任成本
R (517)research cost, applied 应用性研究成本	S (556)sole trader 独资经营者
R (518)research cost, pure or basic 理论或基础 研究成本	S (557)source and application of funds statement 资金来源和运用表
R (519)reserves 留存收益	S (558)special order costing 特殊定单成本计算
R (520)residual income 剩余收益	S (559)staff costs 职工成本
R (521)responsibility center 责任中心	S (560)statement of account 营业账单
R (522)retention money 保留款额	S (561)statement of affairs 财务状况表
R (523)return on capital employed 运用资本报 酬率	S (562)statutory body 法定实体
R (524)returns 退回	S (563)stock 存货
R (525)revenue 收入	S (564)stock control 存货控制
R (526)revenue center 收入中心	S (565)stock turnover 存货周转率
	S (566)stocktaking 盘点存货
	S (567)stores requisition 领料申请单
	S (568)strategic business unit 战略性经营单位
	S (569)strategic management accounting 战略管

理会计

S (570)strategic planning 战略计划

S (571)strategy 战略

S (572)subjective classification 主体分类

S (573)subscribed share capital 已认购的股本

S (574)subsidiary undertaking 子公司

S (575)sunk cost 沉没成本

S (576)supply estimate 预算估计

S (577)supply expenditure 预算支出

S (578)suspense account 暂记账户

S (579)SWOT analysis 长处和短处,机会和威胁分析

S (580)system 制度,体系

T (581)tactical planning 策略计划

T (582)tactics 策略

T (583)take-over 接收

T (584)tangible asset 有形资产

T (585)tangible fixed asset statement 有形固定资产表

T (586)target cost 目标成本

T (587)terotechnology 设备综合工程学

T (588)throughput accounting 生产量会计

T (589)time 时间

T (590)time sheet 时间记录表

T (591)total assets 总资产

T (592)total quality management 全面质量管理

T (593)total stocks 存货总计

T (594)trade creditors 购货客户(应付账款)

T (595)trade debtors 销货客户(应收账款)

T (596)trading profit and loss account 营业损益表

T (597)transfer price 转让价格

T (598)transit time 中转时间

T (599)treasurership 财务长制度

T (600)trail balance 试算平衡表

T (601)turnover 营业额

U (602)uncalled share capital 未催缴股本

U (603)under capitalization 不足资本化

U (604)under or over-absorbed overhead 少吸收或多吸收的制造费用

U (605)uniform accounting 统一会计

U (606)uniform costing 统一成本计算

U (607)unissued share capital 未发行股本

V (608)value 价值

V (609)value added 增值

V (610)value analysis 价值分析

V (611)value for money audit 经济效益审计

V (612)vote 表决

V (613)voucher 凭证

W (614)waiting time 等候时间

W (615)waste 废品(料)

W (616)wasting asset 递耗资产

W (617)weighted average cost of capital 资本的加权平均成本

W (618)weighted average price 加权平均价格

W (619)with resource 有追索权

W (620)without recourse 无追索权

W (621)working capital 营运资本

W (622)write-down 减值

Z (623)zero base budgeting 零基预算

Z (624)zero coupon bond 无息债券

Z (625)Z score 破产预测计分法