

會計名詞英漢對照表
ACCOUNTING TERMS IN
ENGLISH AND CHINESE

朱祖晦

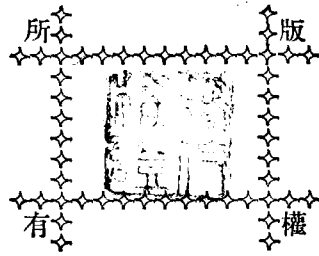
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會計名詞英漢對照表 (全一冊)

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自序

會計學之輸入，垂二十年矣。比歲以還，國人漸諗其重要，而會計學之著述亦日益多，斯誠堪慶者！

獨是所用譯名，或循日譯，或則各創新語，紛紜歧出，學者病焉。竊謂繙譯名詞，必具三義：曰正確，曰簡要，曰通俗。故凡定一譯名，必當確循涵義而無冗長佶屈之病；然若有一譯名，雖非盡善，而沿用既久，則亦不必更之；此亦利不十不變法之義也。

間嘗蒐集會計名詞之舊譯，而以此三義繩之，凡私衷以爲未盡善者，則妄作擬譯，積之數載，得如千字，初僅私印，舉似友朋；近復略加增訂，就正當世海內先進，倘辱教之，則幸甚矣！

老友程君素士，代任編訂；舒公遲先生，亦予贊助，俾潰於成，敬誌簡端，用示謝忱！

朱祖晦識

廿二年八月十日

會計名詞英漢對照表

A

〔英文名稱〕	〔舊譯〕	〔擬譯〕
Abnormal Depreciation		非常折舊
Abstract Book (助)進支撮要簿		收支撮要簿
Abstract of Posting		過帳分類表
Acceptance Maturity Record		承兌到期簿
Acceptances Payable		應付承兌票
Acceptances Receivable		應收承兌票
Acceptances Register		承兌票記錄簿
Acid Test		酸性試驗
Account (日)勘定口座;(財)帳戶科目;(立)帳戶; (張)同;(中)同;		帳
Account Current		往來細帳
Account Form of Balance Sheet		帳式資產負債表
Account Form of Profit and Loss Statement		總清帳式之損益計算書
Account of Bankruptcy		破產帳
Account of Executors		遺囑執行人請冊
Account of Proceedings (Accountings)		遺產管理人對法庭所具 之會計報告
Account Payable (潘)應付帳款;(張)同;(助)應 付帳目;(暨)應付帳項;(中)往來存戶帳;(樹)存 戶帳;(葆)付帳		應付帳款
Account Payable Register		應付帳款清冊
Account Receivable(Out standing Accounts) (潘)應收帳款;(張)同;(助)應收帳目;(暨)應收 帳項;(中)往來欠戶帳;(樹)欠戶帳;(葆)收帳		應收帳款

Account Sales (余)委託品銷貨清單;(暨)寄售 銷貨清單;(樹)寄售清單	委託品銷售細帳
Accountancy (中)會計	會計學術
Accounting Control	會計監督
Accounting Item (立)帳目;(財)同(或帳項)	帳項
Accounting on the Accrual Basis (立)發生會 計制;(財)應收應付制	應收應付會計制
Accounting on the Cash Basis (立)給付會計 制;(財)實收實付制	實收實付會計制
Accounting Period	會計期間
Accounting Procedure	會計程序
Accounting Systems (日)會計制度;(財)同;(立) 會計制	會計制度
Accounting year	會計年度
Accrued Depreciation (張)原始折舊	應攤未攤折舊
Accrued Expenses (中)已付未用之費用;(暨)應 付未付費用	應付未付費用
Accrued Income (中)應收未收之進款;(暨)同	應收未收進款
Accrued Taxes Estimated (張)應付未付稅款 概算	應付未付稅款概算
Accrued Wages	應付未付之工資
Accumulated Deficit (助)累積虧折	累積虧損
Accumulated Surplus (助)累積盈餘	累積盈餘
Actual Cost	實在成本
Actual Debts (吳)實際債務	實在債款
Adjunct Account	增價帳
Adjusting Account (日)整理勘定;(立)整理帳 戶;(財)同;(吳)整理科目;(潘)整理帳目;(葆)整 理帳	整理帳
Adjustment Entries (Adjustments) (工)整	

理之分錄記入；(中)總帳結束之整理；(吳)整理記帳；(暨)整理帳項	整理記入
Administration Budget (日)行政預算；(立)全；(財)全	行政預算
Administration Expenses	管理費用
Administrative Audit	行政審計
Administrative Expenses (潘)管理費用	行政費
Administrator	遺產法定管理人
Adventure Accounts	特種委託帳
Advertising Expenses (樹)廣告費；(暨)全；(中)廣告費帳	廣告費
Advertising Expenses Prepaid	預付廣告費
Affiliated Interests	聯絡股權
Agency Accounts	分經理帳
Allotments	分配
Amortization (宗)股票償還；(勛)消除債款	攤撥
Amortization of Premium of Bonds Purchased	庫券增價之攤提
Analysis Sheet	分析表(推銷費及管理費)
Analytical Journal (or Columnal Journal Divided or Split Column Journal)	多欄分錄簿
Analytical Record	分析記錄簿
Annual Expenditures (日)歲出金；(立)歲出；(財)全	歲出
Annual Report (立)決算書；(財)全	決算書
Annual Report on Auditing and Inspection (日)會計檢查報告書；(立)決算審計報告書；(財)年度審計報告書	年度審計報告書
Annual Revenue (日)歲入金；(立)歲入；(財)全	歲入

Annuities	(吳)年金;(宗)全;(潘)全	年金
Applied Manufacturing Expense		分攤製造費
Appraisal	(葆)評價	估價
Appraisal of Plant Asset		工廠資產之估價
Appreciation	(潘)增價	升價
Appropriated Surplus	(徐)公積金;(潘)撥定公積	指定用途之盈餘
Appropriation	(日)經費;(立)全;(財)法定支用	指定用途
Appropriation Account	(宗)純損益分配表	指撥帳
Appropriation Bill		指定用途法令
Approval Sales		試銷貨
Arbitrage Accounts		國外轉匯帳
Assessment		股東派出之公積;攤費
Assessment Receipts	(日)賦課收入;立)賦金收入;(財)攤費收入	攤費收入
Assets	(陳)財產;(暨)債權(資產);(日)資產;(立)(財)(宗)(葆)(張)(中)(潘)全	資產
Assets Accounts	(張)資產帳戶	資產帳
Attorney Fee		律師費
Audit	(吳)監查	查帳;審計
Audit Diary	(吳)監查日記	查帳日記
Audit Note Book	(吳)監查備忘錄	查帳摘錄簿
Audit Programme	(吳)監查目錄	查帳程序
Auditor's Certificates		查帳員證明書
Authorization Sheet For Purchases of Exchange		匯兌購進憑單
Authorization Sheet For Sales of Exchange		匯兌售出憑單
Auxiliary Book or Subsidiary Book	(陳)補助簿;(宗)全;(日)全;(潘)補助帳;(財)全;(李)全;(立)補助帳簿;(暨)全(劉)補助簿;(中)附設簿冊	補助簿

Average Cost (葆)平均成本	平均成本
Average Due Date	平均到期日
Averaging Stock	平均存貨
Averaging of Accounts	往來帳之平均計算

B

Bad Debts (陳)呆帳; (余)(張)(暨)全; (葆)倒帳; (中)全;	呆帳
Bailment	委託銷售
Balance (日)殘高; (立)差額; (潘)全; (暨)全(尾數); (財)餘額; (中)殘額	餘額
Balance Sheet (Statement of Assets and Liabilities) (陳)貸借對照表; (吳)(劉)(工)(余)(日)(潘)(徐)(暨)等全; (財)資產負債表; (余)(宗)(李)(葆)(徐)(暨)等全; (張)資產負債對照表; (中)全; (葆)結算單; (樹)結算相等表; (立)平衡表; (徐)平準表; (財)全;	資產負債表
Balance Sheet Audit (吳)貸借對照表監查	普通查帳; 普通審計
Bank Account (余)銀行短期存款帳戶	銀行帳
Bank Balance	銀行餘存
Bank Discount	銀行貼現
Bank Overdraft (暨)銀行透支	銀行透支
Bank Reconciliation Statement (中)銀行校對表; (吳)銀行調節表; (潘)銀行核對單	銀行揭單核對表
Bank Register	銀行往來清簿
Bank Statement (張)銀行結單	銀行結帳詳表
Banker's Margin	客帳貼現扣數
Bankruptcy (余)破產; (暨)全;	破產
Bill and Charge System	發單存根記帳法
Bill of Exchange (陳)匯票; (余)(潘)(助)(張)	

全;	匯票
Bill of Lading (暨)提單	提單
Bills Book (陳)票據簿;(吳)票據帳	票據簿
Bills Discounted (陳)貼現票;(余)貼現票據; (暨)貼現放款	貼現放款
Bills Payable (陳)應付票據;(吳)付款票據;(中) 支付期票;(暨)應付期票;(樹)出票;(余)付票; (葆)全	應付票據
Bills Receivable (陳)收票;(余)全;(葆)全;(吳) 收款票據;(樹)入票;(中)收入期票;(暨)應收期票	應收票據
Blotter	逐日登記簿
Board of Auditing (日)會計檢查院	審計院
Board of Directors	董事會
Bond and Mortgage Record	債券及押款清冊
Bond Discount (張)債券折扣;(潘)公司債折價	債券減價
Bond D.bts	債券債務
Bond Interest (勛)債票利息;(暨)債券利息;(潘) 公司債利息	債券利息
Bond Premium (葆)債券贏利;(潘)公司債溢價	債券溢價
Bond Register (潘)公司債存根簿	債券登記
Bonds (葆)債券;(暨)全	債券
Bonds Payable (張)應付公司債券;(暨)應付公 司債;(潘)未付公司債	應付債券
Bonus (立)職員獎金;(財)獎金;(葆)頭錢;(潘) 花紅;(中)全;(暨)額外增與(餘利;公債貼款)	花紅;獎金
Bonus Bonds	紅利債券
Bonus Stocks (潘)紅股	紅利股
Book of Original Entry (Book of First Rec- ord) (日)原始簿;(宗)(張)全;(立)原始帳簿; (財)(樹)全;(潘)原始記錄簿	原始記入簿

Book of Secondary Entry (日)轉記簿;(財)轉記帳;(立)轉記帳簿	次級記入簿
Book Entry	帳簿內之記錄
Book Inventory (工)帳簿上之盤底;(吳)帳簿上之餘額	帳揭存貨
Bookkeeping (日)簿記;(立)(財)(劉)(余)(潘)(李)(樹)(中)(雙)全	簿記
Bookkeeping Transactions (日)簿記取引;(立)簿記往來事項;(財)簿記事項	簿記往來事項
Book of Estimates	概算書
Book of Final Entry (潘)終結記錄簿	終結記入簿
Book Value (葆)帳目上資產之值	帳面之價值
Books of account (劉)帳簿;(日)全;(立)全;(財)全;(張)(李)會計帳簿	帳簿
Books of Record	記事簿
Borrowed Capital	借入資本
Branch Consignments (or Branch Shipments)	分店承銷品
Branch Control Account	分店統馭帳
Branch Ledger (潘)分店總帳	分店總清簿
Branch Office General	分店主要帳
Brokerage Expenses	掮客費
Brought Down (中)接前頁	接前頁
Budget (日)預算;(立)(財)全;	預算
Budget Estimates	概算
Budget Message	預算申請書
Budget Statement	預算書
Buildings	建築費
Buildings Equipment	建築設備
Buying Quota	購進概數
Buying Expenses	購進費

By-product Recoveries
By-product Sales
By-products (2)副產物

副產品成本之補償
副產品銷售
副產品

C

Call (張)催繳股款書
Cancelled Checks
Capital (陳)資本金; (李)全(資本主)(徐)資本;
(暨)(余)(潘)(宗)(樹)(中)全
Capital Account (吳)資本科目; (余)資本金帳
戶; (宗)資本帳(或資本收支會計)
Capital Adjustment
Capital Assets (宗)固定資產; (葆)全
Capital Deficit
Capital Expenditure (吳)資本支出; (宗)全;
(助)全; (張)資產支出; (葆)增值費
Capital Expense
Capital Income (or Revenue)
Capital Liabilities (宗)固定負債; (葆)全; (助)
資本負債
Capital Losses
Capital Outlay (立)置產支出; (財)全;
Capital Profits
Capital Receipts (宗)資本收入
Capital Returned to Stockholders in Divid-
ends
Capital Stock (余)股本; (葆)(張)(潘)(中)(暨)
全
Capital Stock Authorized (潘)認定股本; (中)
全; (葆)法定股本; (暨)全; (張)法定資本

分期股款通知書
註銷支票
資本
資本帳
整理資產
固定資產
正式虧損
置產費用
置產費用
資產收益
固定負債; 資本產權
資產損失
置產費用
賣出資產利益
變賣資產收入
退還股本之花紅
股本
法定股本

Capital Stock Subscription (潘)認定股份(中) 認定股本;(張)已認股本	認定股本
Capital Surplus (潘)資本公積;(張)資本公積金; (暨)盈餘資本;	正式盈餘
Capitalization (潘)資本總額	投資積數
Card Ledger (葆)紙片式總帳	卡片式總清帳
Card of Account	總清帳科目單
Carried Forward (中)轉次頁	轉次頁
Cash Account (劉)現款項;(余)銀錢帳戶;(李) 現金科目;(暨)現金出納帳;(現金帳項)(樹)現金 帳;(中)全;	現金帳
Cash Balance	平均計算後之應付現金 額
Cash Credit Slip (中)支付傳票	付款憑單
Cash Book (日)現金帳;(立)(財)(暨)全;(勛)現 金簿;(張)全;(中)全;(工)現金出納帳;(李)全; (余)銀錢簿;(劉)現款簿;(暨)全;(吳)現款帳	現金簿
Cash Debit Slip (中)收入傳票	收款憑單
Cash Disbursements Journal (樹)現錢付流出 水	現金支出分錄簿
Cash Discount (中)付現折扣;(潘)現金折扣	付現折扣
Cash Held in Foreign Countries	國外存儲之現金
Cash in Bank (吳)往來存款;(葆)存款	銀行現存
Cash Journal (樹)現錢流水(張)現金分錄簿; (暨)現款簿;(現金帳)	現金分錄簿
Cash on Hand (吳)手存現金;(葆)現金	庫存現金
Cash Receipts Journal (樹)現錢收入流水;(暨) 現金收入類清簿	現金收入分錄簿
Cash Register (吳)金錢登錄器	現金登記
Cash Sales (吳)現金售出額(中)金現出貨;(暨)	

現兌現賣	現金售出
Cash Short and Over	現金短溢
Cash Surrender Value (of Life Insurance)	退保金額(人壽保險)
Cash Tickets	現售發單
Certificate of Balance Sheets	資產負債表證明書
Certificate Book	股票存根簿
Certificate of Incorporation	公司註冊證
Certificate of Stock (or Stock Certificate)	
(葆)股票證書;(暨)新股證	股票
Charge off	剔除
Charge Tickets	除貨發單
Chart of Account	會計科目全圖
Chattel Mortgage	動產抵押
Check Book (中)支票簿	支票簿
Check Book Stubs	支票存根
Check Entries	記錄之稽查
Check Figures in Posting	稽查過帳之數字
Cheque (check) (陳)銀行支票;(余)全;(潘)全;	
(中)支票;(暨)全	支票
Chronological Record	按時序之簿冊
Claims (潘)債權;(暨)索債權	債權
Classification of Account (or Account Classification)	會計科目
Classification of Business Transactions	交易科目
Classified Trial Balance	分科試算表
Clearing Accounts (Suspense Account)	未定科目帳
Clearing House (勛)清算所;(暨)票據交換所	票據清算所
Client Ledger	顧客總清帳
Clock Card	工作時間自動報告單
Closing Accounts (劉)結算;(中)全;(李)決算	結帳

Closing Entries (工)結算之分錄記入; (余)結算之分錄記帳; (潘)結帳分錄; (樹)結帳記帳; (宗)結帳; (吳)總結記帳	結算記入式
Closing the Books (潘)結帳; (樹)全; (張)全; (暨)結帳決算; (中)總帳結束	結算總清帳
Closing the Ledger	結算損益(會計期終)
Collateral Trust Bonds (張)動產保證債券; (暨)證券債券(證券公司債)	有價證券担保之債券
Collection Charges (Fees)	代收票據費
Collection Expenses (葆)收帳費	收取帳款費
Columnar Analysis	分欄解析表
Columnar Records	多欄簿冊
Commercial Discount (潘)商業折扣	商業貼現
Commercial Letters of Credit	商業信用證書
Commission (余)佣金; (李)佣金; (暨)手續費	經手費; 佣金
Commission Paid on Discounted Accounts	客帳貼現佣金
Commodity (日)物品; (財)全	商品
Commodity Lists	商品表
Common Stock (潘)普通股; (暨)全; (中)普通股	普通股
本	營業比較詳表
Comparative Operating Statement	
Comparative Balance Sheet (葆)比較結算單; (張)比較資產負債對照表; (潘)比較借貸對照表; (暨)全	比較資產負債表
Comparative Statement of Actual and Estimated Profit and Loss	預計損益與實在損益比較表
Comparative Statement of Monthly Cost per Productive Hour	生產時間每月成本表
Comparative Statement of Monthly Operation Cost Per Unit	各部工作成本單位比較表

Comparative Statement of Order Costs	歷次定製物品成本比較表
Comparative Statement of Products Costs	製品成本按月比較表
Comparison Sheet	比較表
Compiling Costs	收集成本
Complete Audit (吳)全部監查	全部查帳; 全部審計
Complete Detailed Audit	期後精細審計
Composite Depreciation (張)混合折舊	混合折舊
Compound Discount	複貼現
Compound Equation	複平均計算
Compound Interest	複利
Compound Journal Entry	貸借方多項分錄式
Condition Per Cent	每期折舊後財產情形
Consigned Goods (or Consignments) (余)委託品; (李)受托品	委託品
Consignment Records	委託品簿冊
Consignment Profit & Loss	委託品損益帳
Consignment Sales (樹)代銷	委託品銷售
Consolidated Balance Sheet (潘)合併貸借對照表; (聶)全; (財)綜合平準表; (吳)聯合貸借對照表	聯合資產負債表
Consolidated Good Will	聯合商譽
Consolidated Profit and Loss Statement	聯合損益表
Consolidated Surplus Statement (潘)合併公積表	聯合盈餘表
Consolidation (潘)合併	聯合
Contruction Account (宗)建築帳; (勛)全; (葆)構造帳	建築帳
Contruction Work-in-Process	進行之建築
Consumed Accounts	消費帳

Contingent Assets (潘)或然資產(或有資產)	或有資產
Contingent Depreciation	或有折舊
Contingent Liability (潘)或然債務(或有負債)	
(吳)偶發債務(葆)意外負債; (張)担保負債(猶豫負債)(暨)偶然債務(聯帶債務)	或有負債
Contingent Liability Incurred by Notes	信用票據之或有負債
Contingent Reserve (張)意外事故公積金	或有準備
Continuous Audit (吳)繼續監查	繼續查帳
Contra Account (中)對方科目	對方帳
Contractual Revenues	約定進款
Contribution Receipts (立)捐金收入; (財)全	捐款收入
Controllable Costs	可統馭之成本
Controller (葆)監督官	審計官
Controlling Accounts (日)統制勘定; (立)總綱	
帳戶; (葆)對照帳; (吳)統轄帳戶; (樹)統轄;	
(暨)全; (財)統馭帳戶(潘)全; (張)全	統馭帳
Controlling Ledger (日)對照簿; (立)總綱帳;	
(財)統馭帳	統馭總清簿
Controlling Organization	監督組織
Convertible Preferred Stock (潘)可調換優先	
股	可換優先股
Copyrights (吳)版權	版權
Corporation By-laws	公司章程
Correction Entries (樹)正誤記帳	正誤記入
Cost Accounting (潘)工業簿記; (宗)原價計算;	
(葆)成本會計	成本會計
Cost-finding (Cost Accounting)	成本會計
Cost Ledger	成本總清簿
Cost Journal	成本分錄簿
Cost Memo	特項成本轉帳憑單

Cost of By-product-Sales	副產品銷售成本
Cost of Goods Sold (潘)銷貨原本; (張)銷貨成本; (暨)銷貨本	售貨成本
Cost Statement	成本計算書
Cost Summarizing Records	成本總結簿冊
Cost System (工)成本會計制度; (宗)原價計算制度	成本會計制度
Cost Tag	成本標籤
Cost to Make and Sale	制造及推銷成本
Cost Value (余)原價	成本價值
Costs-plus Contract	成本保利之合同
Costs Sheet	成本清算表
Coupon Register	公司債息登記
Coupons Payable	應付公司債息券
Covered Reserve	特別保管準備; 秘密準備
Credit (or Credit Side) (日)貸方; (余)(潘)(吳)(助)(中)(暨)全; (立)出方; (財)付方; 右方; (吳)付項; (張)貸	信用; 貸方; 記入貸方
Credit Balance (潘)貸差	貸方餘額
Credit Items (立)出項; (財)付項; 右方帳項; (潘)貸項; (助)全	貸方項
Credit Memo	貸方記錄憑單
Credit Memo for Purchase Return (or Returned Purchases Invoice)	進貨退回憑單
Credit Memorandum for Sales Return (or Returned Sales Invoice)	售貨退回憑單
Creditor's Ledger (Purchases Ledger) (樹)存戶總帳; (葆)債權人特別總帳; (中)存戶補助簿; (暨)進貨總帳; (潘)債權人名總帳	債權人名清帳