

AN ENGLISH—CHINESE
ACCOUNTING DICTIONARY

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使用说明

- (1) 本书所汇集词目,包括单词、词组,均按照英文字母顺序 编排。
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- (3) 词组的排列,先按第一个词的英文字母顺序排列,而后再按第二、第三个词的英文字母排列。
- (4) 中文译文紧接在英文词目后。遇有注释,则用括号()予以区别。用(计)表示该英文词目系用于英文的电子计算机文献中的名词。如用(统)、(保险)、(英)、(美)、(欧洲)等,则分别表示该词目用于"统计"、"保险"、"英国"、"美国"和"欧洲"等专业或国家(地区)。
 - (5) 一词多义时,不同释文用括号()或逗号,予以区别隔离。

前 言

本书是在我国全国人民团结奋斗,振兴中华,同心协力为加速 祖国社会主义建设的历史环境下汇编出版的。当前,我国国民经济 对外开放,中外合资企业日益发展,要求我国财会理论界与实务界, 都必须加速了解国外财会工作的理论与实践近况。二次世界大战 后,尤其在七十年代后期和八十年代初期,国际企业组织普遍出现, 国外有关的财会知识资料,大量进入我国。我国财会工作者急需一 些有关会计专业的、中外文对照的工具书,以使各国财会知识能互 相交流,达到"洋为中用"的目的。作者在长期接触外文财会资料文 献中,积累了许多常见的财会工作和计算机在财会工作中应用的名 词与词组,收进本书近50,000个词条,可供我国各界财会人员在实 际工作与编译外文资料时使用。

本书在收集资料、汇编过程中,承蒙天津财经学院财会系名誉 主任李宝震教授亲自关怀幷提供资料,天津市计委经济研究所陈炳 权总会计师协助审稿,交通部第一航务工程局、天津财经学院七七 届会计学系和商经系诸位师生提供大量资料幷协助整理,特此致以 衷心谢意,

由于本人专业知识与文字水平有限,书中缺点错误在所难免,敬请国内贤达不吝及时赐教,以便再版时更正补充。

本书附有增补,其中有1988年4月前国外资料内常见会计名词。

陆 鄂 1983 年 4 月

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A A A (American Accounting Association) 美国会计学会 abacus 算盘 abacus computation abandoned extracting facility 废弃的采掘设备 abandoned plant equipment 废弃的工厂设备 abandoned 'property 废弃财产 abandoned property not charged off 未销帐的废弃财产 abandonment 报废,废弃,放弃(采矿权) abandonment charges 废弃恐用 abatement 减少,抵减,减税 ability to acquire subsidiaries 获得子公司的能力 ability to authorize access data 批准存取数据的能力 ability to bargain 议价能力 ability to borrow 借款能力 ability to check the breakeven analysis 审查保本分析的能力

ability to check budget appropriations 宙查预算拨款的能力 ability to check budget expenditures 审查预算经费的能力 ability to check budget deficit 审查预算赤字的能力 ability to check errors in journalizing entry 查对日记帐分录错误的能力 ability to check errors in posting 查对过帐错误的能力 ability to check operation result 核对运算结果的能力 ability to control cost 控制成本的能力 ability to control data feedback 控制数据反馈的能力 ability to control ending inventory 控制期末存货的能力 ability to control inventory 控制存货的能力 ability to control manufacturing cost 控制制造成本的能力 ability to control material cost 控制材料成本的能力 ability to control nonoperating expenses 控制营业外费用的能力 ability to control operating expenses 控制营业费用的能力 ability to control product quality

控制产品质量的能力 ability to control variable cost 控制变动成本的能力 ability to distribute overhead cost 分配制造费用的能力 ability to earn income 获取利润(或收益)的能力 ability to earn revenue 获取收入的能力 ability to make financial analysis 进行财务分析的能力 ability to make financial decision 制订财务决策的能力 ability to make financial forecast 进行财务预测的能力 ability to make investment decision 制订投资决策的能力 ability to make managerial decision 制订管理决策的能力 ability to make operational decision 制订经营决策的能力 ability to print output data 打印输出数据的能力 ability to protect data base 保护数据库的能力 ability to provide accounting information 提供会计信息的能力 ability to provide accounting state-

提供会计报表的能力 ability to provide financial statements

ments

提供财务报表的能力 ability to provide income statements 提供利润或收益表的能力 ability to provide the consolidated statements 提供合并报表的能力
ability to summarize financial information
汇总财务信息的能力
ability to summarize fixed cost
汇总固定成本的能力
ability to summarize labor cost
汇总人工成本的能力
ability to summarize material cost
汇总材料成本的能力
ability to summarize work-in-process cost

汇总在制品成本的能力
ability to verify accounting data
核对会计数据的能力
ability to verify auditing procedures
核对审计程序的能力
ability to verify auditing reports
核对审计报告的能力
ability to verify breakeven point
核对保本点的能力
ability to verify budget appropriations

核对预算拨款的能力 ability to verify budget expenditures 核对预算支出的能力 ability to verify the combined statements

核对合并报表的能力 ability to verify computer input 核对计算机输入的能力 ability to verify computer output 核对计算机输出的能力 ability to verify computer operations 核对计算机运算的能力 ability to verify cost computation 核对成本计算的能力 ability to verify cost distribution

核对成本分配的能力 ability to verify cost summary 核对成本汇总的能力 ability to verify cost variances 核对成本差异的能力 ability to verify data input 核对数据输入的能力 ability to verify data output 核对数据输出的能力 ability to verify data processing 核对数据处理的能力 ability to verify data storage 核对数据存储的能力 ability to verify depreciation 核对折旧的能力 ability to verify earning power 核对获利能力的能力 ability to verify ending inventory 核对期末存货的能力 ability to verify expenses 核对费用的能力 ability to verify expired insurance expenses

核对过期失效的保险费的能力 ability to verify extracting cost 核对采掘成本的能力 ability to verify extraordinary expense

核对特殊(或非常)费用的能力 ability to verify final accounting statements

核对最终会计报表的能力 ability to verify final closing entries 核对最终结帐分录的能力 ability to verify final decisions 查核最终决策的能力 ability to verify final product costs 查核最终产品成本的能力

ability to verify financial analysis 核对财务分析的能力 ability to verify financial decisions 核对财务决策的能力 ability to verify financial forecast 核对财务预测的能力 ability to verify financial gains 核对财务收益的能力 ability to verify financial income 核对财务收入的能力 ability to verify financial position 核对财务状况的能力 ability to verify financial statements 核对财务报表的能力 ability to verify finished goods cost 核对制成品成本的能力 ability to verify finished goods cost accounts 核对制成品成本帐(或帐表)的能力 ability to verify finished goods inventory 核对制成品存货的能力 ability to verify finished goods inventory accounts 核对制成品存货帐的能力 ability to verify fixed costs 核对固定成本的能力 ability to verify fluctuations in accounts receivable 核对应收帐款波动的能力 ability to verify fluctuations in accumulated depreciation 核对积累折旧波动的能力 ability to verify fluctuations in allocation of overhead costs

核对制造费用成本分配中波动的能力 ability to verify fluctuations in amortization of depreciation 核对摊提折旧的波动的能力 ability to verify fluctuations in application of working fund 核对运用资金用途波动的能力 ability to verify fluctuations in beginning inventory 核对期初存货变动的能力 ability to verify fluctuations in breakeven analysis 核对保本分析中变动的能力 ability to verify fluctuations in budget appropriations 核对预算拨款中变动的能力

核对预算核款甲变动的能力 ability to verify fluctuations in budget expenditures 、核对预算经费变动的能力

核特別界記页交易的能力 ability to verify fluctuations in budget deficit

核对预算赤字变动的能力 ability to verify fluctuations in budget receipts

核对预算收入变动的能力 ability to verify fluctuations in byproducts cost

核对副产品成本变动的能力 ability to verify fluctuations in costs 核对成本变动的能力 ability to verify fluctuations in cost

核对成本差异中变动的能力 ability to verify fluctuations in credit line

variances

核对信贷限额变动的能力 ability to verify fluctuations in current assets 核对流动资产变动的能力

ability to verify fluctuations in cur-

rent income 核对本期收益变动的能力 ability to verify fluctuations in current liabilities 核对流动负债变动的能力 ability to verify fluctuations in current operating expenses 核对本期营业费用变动的能力 ability to verify fluctuations in current revenues 核对本期收入变动的能力 ability to verify fluctuations in current sales 核对本期销货变动的能力 ability to verify fluctuations in current price 核对现行价格变动的能力 ability to verify fluctuations in current purchasing power 核对现行购买力波动的能力 ability to verify fluctuations in current value 核对现值波动的能力 ability to verify fluctuations in current ratio 核对流动比例波动的能力 ability to verify fluctuations in departmental cost 核对分部成本波动的能力 ability to verify fluctuations in departmental profit 核对分部利润变动的能力 ability to verify fluctuations in depletion cost 核对折耗成本变动的能力 ability to verify fluctuations in depreciation

核对折旧变动的能力

ability to verify fuctuations in depreciation rate 核对折旧率变动的能力 ability to verify fluctuations in development cost 核对发展成本变动的能力 ability to verify fluctuations in differential benefit 核对差量利益变动的能力 ability to verify fluctuations in differential cost 核对差量成本变动的能力 ability to verify fluctuations in differential income 核对差量收益变动的能力 ability to verify fluctuations in direct cost 核对直接成本变动的能力 ability to verify fluctuations in direct expenses 核对直接费用变动的能力 ability to verify fluctuations in direct investment 核对直接投资变动的能力 ability to verify fluctuations in direct labor cost 核对直接人工成本变动的能力 ability to verify fluctuations in direct labor cost variance 核对直接人工成本差异变动的能力 ability to verify fluctuations in direct material cost 核对直接材料成本变力消能力 ability to verify fluctuations in distributable income 核对可分配收益变动的能力 ability to verify fluctuations in dividend

核对股息变动的能力 ability to verify fluctuations in dividend income 核对股息收益变动的能力 ability to verify fluctuations in dividend payable 核对应付股息变动的能力 ability to verify fluctuations in domestic investment 核对国内投资变动的能力 ability to verify fluctuations in domestic operating income 核对国内营业收益变动的能力 ability to verify fluctuations in donated capital 核对捐赠股本变动的能力 ability to verify fluctuations in doubtful accounts 核对呆帐变动的能力 ability to verify fluctuations in earned income 核对已获收益变动的能力 ability to verify fluctuations in earned surplus 核对营业盈余变动的能力 ability to verify fluctuations in earning power 核对营利能力变动的能力 ability to verify fluctuations in excess earnings 核对超额盈余变动的能力 ability to verify fluctuations in exchange gain or loss 核对兑换盈亏变动的能力 ability to verify fluctuations in exchange rate 核对兑换率变动的能力

ability to verify fluctuations in ex-

penditures 核对开支变动的能力 ability to verify fluctuations in expired cost 核对已耗成本变动的能力 ability to verify fluctuations in factory cost 核对工厂成本变动的能力 ability to verify fluctuations in final accounts 核对决算帐表变动的能力 ability to verify fluctuations in final budget 核对最终预算变动的能力 ability to verify fluctuations in final dividend 核对末期股息变动的能力 ability to verify fluctuations in final inventory 核对期末存货变动的能力 ability to verify fluctuations in financial analysis 核对财务分析变动的能力 ability to verify fluctuations in financial budget 核对财务预算变动的能力 ability to verify fluctuations in financial control 核对财务控制变动的能力 ability to verify fluctuations in financial decision 核对财务决策变动的能力 ability to verify fluctuations in financial expense 核对财务费用变动的能力 ability to verify fluctuations in financial income

核对财务收益变动的能力

ability to verify fluctuations in financial position 核对财务状况变动的能力 ability to verify fluctuations in financial ratio 核对财务比例变动的能力 ability to verify fluctuations in financial report 核对财务报告变动的能力 ability to verify fluctuations in financial resources 核对财务资源变动的能力 ability to verify fluctuations in financial statements 核对财务报表变动的能力 ability to verify fluctuations in financial structure 核对财务结构变动的能力 ability to verify fluctuations in fixed assets 核对固定资产变动的能力 ability to verify fluctuations in fixed costs 核对固定成本变动的能力 ability to verify fluctuations in fixed expense 核对固定费用变动的能力 ability to verify fluctuations in flexible budget 核对弹性预算变动的能力 ability to verify fluctuations in floatation cost 核对证券发行费用(或筹资成本)变动 的能力 ability to verify fluctuations in foreign capital 核对外资变动的能力 ability to verify fluctuations in foreign

exchange

核对外汇变动的能力 ability to verify fluctuations in foreign investment

核对国外投资变动的能力 ability to verify fluctuations in forward price

核对期货价格变动的能力 ability to verify fluctuations in free assets

核对未抵押资产变动的能力 ability to verify fluctuations in free surplus

核对未指定用途的公积变动的能力 ability to verify fluctuations in freightin

核对购货运费变动的能力 ability to verify fluctuations in freightout

核对销货运费变动的能力 ability to verify fluctuations in fringe benefit

核对职工附加福利变动的能力 ability to verify fluctuations in fund allocation

核对资金分配中变动的能力 ability to verify fluctuations in fund application

核对基金用途变动的能力 ability to verify fluctuations in fund appropriations

核对基金拨款变动的能力 ability to verify fluctuations in fund asset

核对基金资产变动的能力 ability to verify fluctuations in fund flow

核对基金流转变动的能力

ability to verify fluctuations in fund sources

核对基金来源变动的能力 ability to verify fluctuations in fund statement

核对基金表变动的能力 ability to verify fluctuations in fund surplus

核对基金盈余的变动的能力 ability to verify fluctuations in funded debts

核对长期负债的变动的能力 ability to verify fluctuations in funded reserve

核对置有基金的准备变动的能力 ability to verify fluctuations in gains from investment

核对投资收入的变动的能力 ability to verify fluctuations in gains from operation

核对业务收入的变动的能力 ability to verify fluctuations in gains from sales of marketable securities

核对出售有价证券收入的变动的能力 ability to verify fluctuations in garbage

校对无用信息的变动的能力 ability to verify fluctuations in general assembly program

校对通用汇编程序的变动的能力 ability to verify fluctuations in general flowchart

校对总流程图变动的能力 ability to verify fluctuations in general sort program 校对通用分类程序的变动的能力 ability to verify fluctuations in general program

eral register

校对通用程序的变动的能力 ability to verify fluctuations in general purpose routine 校对通用例行程序的变动的能力 ability to verify fluctuations in gen-

校对通用寄存器的变动的能力 ability to verify fluctuations in general routine

校对通用例行程序的变动的能力 ability to verify fluctuations in generating program

校对生成程序的变动的能力 ability to verify fluctuations in generating routine

校对生成例行程序的变动的能力 ability to verify fluctuations in goodwill from combination

核对合并商誉的变动的能力 ability to verify fluctuations in grandfather tape

校对存档带的变动的能力 ability to verify fluctuations in gross loss

核对毛损变动的能力

ability to verify fluctuations in gross margin

核对毛利变动的能力

ability to verify fluctuations in gross price

校对总价变动的能力

ability to verify fluctuations in gross

核对销售总金额(或总收益)变动的 能力

ability to verify fluctuations in gross profit

核对毛利变动

ability to verify fluctuations in gross profit ratio

核对毛利比率变动

ability to verify fluctuations in income after tax

核对税后利润的变动的能力

ability to verify fluctuations in income before tax

核对税前利润的变动的能力

ability to verify fluctuations in income determination

核对利润确定的变动的能力 ability to verify fluctuations in income tax

核对所得税变动的能力

ability to verify fluctuations in incremental cost

核对边际成本变动的能力

ability to verify fluctuations in incremental revenue

核对边际收入(或增量收入)变动的 能力

ability to verify fluctuations in indirect address

核对间接地址变动的能力

ability to verify fluctuations in indirect output

核对间接输出变动的能力

ability to verify fluctuations in inflated income

核对虚增(收益)利润的变动的能力 ability to verify fluctuations in information bit

校对信息位变动的能力

ability to verify fluctuations in information channel

校对信息通道变动的能力

ability to verify fluctuations in information feedback system 校对信息反馈系统变动的能力 ability to verify fluctuations in information language 校对信息语言变动的能力 ability to verify fluctuations in information processing 校对信息处理中变动的能力 ability to verify fluctuations in information retrieval 校对信息检索中的变动的能力 ability to verify fluctuations in installment accounts receivable 校对分期应收帐款的变动的能力 ability to verify fluctuations in installment sales 校对分期付款销货的变动的能力 ability to verify fluctuations in insurance fund 核对保险基金的变动的能力 ability to verify fluctuations in intangible assets 核对无形资产变动的能力 ability to verify fluctuations in intercompany profit 核对盈利变动公司之间内部的能力 ability to verify fluctuations in intermediate language 校对中间语言变动的能力 ability to verify fluctuations in internal control questionnaire 核对内部控制问答式调查表的变动的 能力 ability to verify fluctuations in internal control report 核对内部控制报告的变动的能力 ability to verify fluctuations in in-

ventory 核对存货变动的能力 ability to verify fluctuations in inventory analysis 核对存货分析的变动的能力 ability to verify fluctuations in inventory control 核对存货控制的变动的能力 ability to verify fluctuations in inventory holding gain or loss 核对存货持产损益的变动的能力 ability to verify fluctuations in inventory pricing 校对存货作价中的变动的能力 ability to verify fluctuations in inventory reserve 核对存货储备的变动的能力 ability to verify fluctuations in inventory turnover rate 核对存货周转率的变动的能力 ability to verify fluctuations in inventory valuation 核对存货估价的变动的能力 ability to verify fluctuations in investment analysis 核对投资分析的变动的能力 ability to verify fluctuations in investment control 核对投资控制中的变动的能力 ability to verify fluctuations in investment decision 核对投资决策的变动的能力 ability to verify fluctuations in investment income 慈对投资利润(收益)的变动的能力 ability to verify fluctuations in investment returns 核对投资收益(报酬)的变动的能力

ability to verify fluctuations in investment turnover 核对投资周转的变动的能力 ability to verify fluctuations in job control language 核对作业控制语言的变动的能力 ability to verify fluctuations in job cost

校对分批成本的变动的能力 ability to verify fluctuations in job input file

校对作业输入文件的变动的能力 ability to verify fluctuations in job output file

校对作业输出文件的变动的能力 ability to verify fluctuations in job statement

校对作业语句的变动的能力 ability to verify fluctuations in job steps

校对作业步的变动的能力 ability to verify fluctuations in joint cost

核对共同成本的变动的能力 ability to verify fluctuations in joint product income

核对联产品收入的变动的能力 ability to verify fluctuations in joint product revenue

核对联产品业务收入的变动的能力 ability to verify fluctuations in joint product sales

核对联产品销售的变动的能力 ability to verify fluctuations in jump instruction

核对转移指令的变动的能力 ability to verify fluctuations in jump operation 校对转移操作的变动的能力 ability to verify fluctuations in keyword

校对关键字的变动的能力 ability to verify fluctuations in labor cost

核对人工成本变动的能力 ability to verify fluctuations in labor hour rate

核对人工小时率的变动的能力 ability to verify fluctuations in labor in process

核对在制人工的变动的能力 ability to verify fluctuations in language translation

校对语言翻译的变动的能力 ability to verify fluctuations in large core storage

校对大容量磁心存贮器的变动的能力 ability to verify fluctuations in leased property

核对租赁财产的变动的能力 ability to verify fluctuations in legal capital

核对法定股本的变动的能力 ability to verify fluctuations in library

校对程序库的变动的能力 ability to verify fluctuations in liquid assets

核对速动资产的变动的能力 ability to verify fluctuations in liquidating dividend

核对还本股息(或清偿性股利)的变动 , 的能力

ability to verify fluctuations in liq-

核对清理价值的变动的能力

ability to verify fluctuations in liquidity ratio 核对速动比率的变动的能力 ability to verify fluctuations in loading routine 校对装人程序的变动的能力 ability to verify fluctuations in loan capital 核对借入资本的变动的能力 ability to verify fluctuations in long account 核对多头帐户的变动的能力 ability to verify fluctuations in longterm assets 核对固定资产(或长期资产)的变动的 ability to verify fluctuations in longterm bond 核对长期债券的变动的能力 ability to verify fluctuations in longterm debts 核对长期负债的变动的能力 ability to verify fluctuations in loop operation 校对循环操作的变动的能力

storage 校对大容量磁心存贮器的变动的能力 ability to verify fluctuations in machine address

ability to verify fluctuations in loop

校对机器地址变动的能力 ability to verify fluctuations in machine available time

校对机器可用时间变动的能力 ability to verify fluctuations in the chine code

校对机器代码变动的能力 ability to verify fluctuations chine hour rate
核对机器小时率变动的能力
ability to verify fluctuations in main
product cost
核对主产品成本变动的能力
ability to verify fluctuations in majority interest
核对多数股权变动的能力
ability to verify fluctuations in
makeup time
校对补算时间变动的能力
ability to verify fluctuations in man-

ability to verify fluctuations in management audit 核对管理审计变动的能力

ability to verify fluctuations in management decision

核对管理决策变动的能力 ability to verify fluctuations in manufacturing cost

核对制造成本变动的能力 ability to verify fluctuations in manufacturing overhead

核对制造费用变动的能力 ability to verify fluctuations in margin

核对毛利变动的能力 ability to verify fluctuations in marginal cost

核对边际成本变动能力 ability to verify fluctuations in marginal income

核对边际收入变动的能力 ability to verify fluctuations in mark detection

校对标志检测的变动的能力 ability **(15.5%)** fy fluctuations in markclown



ability to verify fluctuations in market price 核对市价变动的能力 ability to verify fluctuations in marketable securities 核对有价证券变动的能力 ability to verify fluctuations in marketing expense 核对推销费用变动的能力 ability to verify fluctuations in markon 核对加价变动的能力 ability to verify fluctuations in markup 核对加价变动的能力 ability to verify fluctuations in master budget 核对总预算变动的能力 ability to verify fluctuations in master control 校对主控程序变动的能力 ability to verify fluctuations in master data 校对主数据变动的能力 ability to verify fluctuations in master file 校对主文件变动的能力 ability to verify fluctuations in master file tape 校对主文件带变动的能力 ability to verify fluctuations in master program 校对主程序变动的能力 ability to verify fluctuations in master-slave system 校对主从系统变动的能力 ability to verify fluctuations in material control

核对材料控制变动的能力 ability to verify fluctuations in material cost account 核对材料成本帐变动的能力 ability to verify fluctuations in material cost analysis 核对材料成本分析变动的能力 ability to verify fluctuations in material cost budget 核对材料成本预算变动的能力 ability to verify fluctuations in material cost summary 核对材料成本汇总变动的能力 ability to verify fluctuations in material cost variance 核对材料成本差异变动的能力 ability to verify fluctuations in material in process 核对在制材料变动的能力 ability to verify fluctuations in material in transit 核对在途材料变动的能力 ability to verify fluctuations in material inventory 核对材料存货变动的能力 ability to verify fluctuations in material mix variance 核对原料搭配差异变动的能力 ability to verify fluctuations in material price variance 核对材料价格差异变动的能力 ability to verify fluctuations in material quantity variance 核对材料数量差异变动的能力 ability to verify fluctuations in material variance 核对材料差异变动的能力

ability to verify fluctuations in ma-

trix storage 校对矩阵存贮器变动的能力 ability to verify fluctuations in maturity value 核对到期值变动的能力 ability to verify fluctuations in maximum capacity 核对最大生产能力变动的能力 ability to verify fluctuations in maximum cost 核对最大成本变动的能力 ability to verify fluctuations in maximum cost variance 核对最大成本差异的变动的能力 ability to verify fluctuations in maximum depreciation 核对最大折旧的变动的能力 ability to verify fluctuations in maximum earnings 核对最大盈利的变动的能力 ability to veriyf fluctuations in maximum earning power 核对最大盈利能力的变动的能力 ability to verify fluctuations in maximum income 核对最大利润(收益)的变动的能力 ability to verify fluctuations in maximum investment returns 核对最大投资收益的变动的能力 ability to verify fluctuations in maximum net income 核对最大净利润(收益)的变动的能力 ability to verify fluctuations in maximum net loss

核对最大净亏损的变动的能力 ability to verify fluctuations in max-

imum operating income

核对最大营业利润(收益)的变动的能

ability to verify fluctuations in maximum petty cash 核对最大零用金的变动的能力 ability to verify fluctuations in maximum returns on investment 核对最大投资收益(报酬)的变动的能 ability to verify fluctuations in maximum revenue 核对最大业务收入的变动的能力 ability to verify fluctuations in maximum surplus 核对最大公积的变动的能力 ability to verify fluctuations in maximum variable cost 核对最大变动成本的变动的能力 ability to verify fluctuations in maximum working fund 核对最大运用资金的变动的能力 ability to verify fluctuations in net 核对最大净利润(收益)的变动的能力 ability to verify fluctuations in net income after tax 核对最大税后净利润(收益)的变动的 ability to verify fluctuations in net income before tax 核对最大税前净利润(收益)的变动的 能力 ability to verify fluctuations in net loss 核对净亏损的变动的能力 ability to verify fluctuations in net markdown 核对净削价的变动的能力 ability to verify fluctuations in net

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