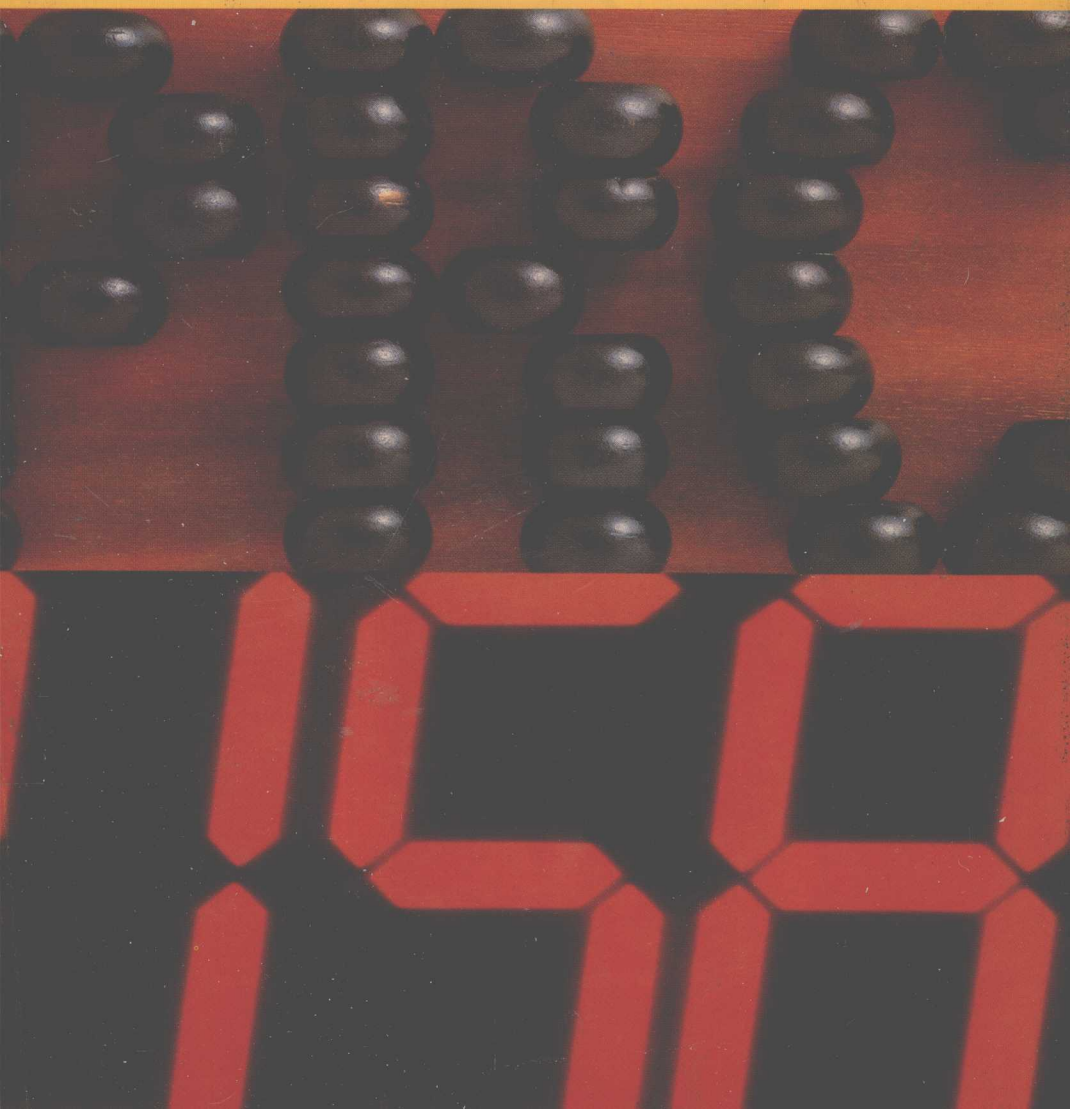


中美會計詞彙

ACCOUNTING TERMINOLOGY

in Use

in the PRC & the USA



英漢・漢英 中美會計詞彙

主編
婁爾行
約翰・B・法雷爾

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前 言

上海财经学院受中国财政学会、中国会计学会的委托，与美国加州洛杉矶大学管理研究生院 (Graduate School of Management, University of California, Los Angeles)合作，进行《中美比较会计》的研究。

这项研究的一个目的是企图指出，在中华人民共和国和美利坚合众国的会计领域里，有哪些相同、相似、相异的地方；并对我们认为重要的相异之处，试行联系两国社会经济制度的不同，予以解释。

进行研究的另一个、也是根本的目的，是发展两国经济交流，加深相互了解。我们深信，增进了解将会导致对双方互感兴趣的项目进行研究探索，进而改善国际经济交往，不独有利于中、美两国，可能也有利于其他国家。

我们在研究过程中发现，倘在研究报告之外，复将两国常用会计名词另行整理出版，对于读者，势必大有裨益。于是我们在浩瀚的词汇之中，以收录词目足敷参考之用、而篇幅不致累赘为原则，选取了会计专用以及和会计密切有关的词目，编纂成册。词目包括两大部分：

第一部分，英语中的会计和有关经济名词，予以汉译。

第二部分，中国会计和有关经济名词，予以英译。

我们认为，本书具有以下各点特色：

1. 两部分词目和译名，均经中国财政学会、中国会计学会和美国加州洛杉矶大学管理研究生院审阅。

2. 第一部分罗列英语中的会计名词，为数约六千三百条，按英文字母顺序排列，以中国通行的会计用语予以汉译，力求

纠正译名与现行习惯格格不入的时弊。

3. 第二部分搜集了在中国计划经济下所实施的统一会计制度中常用的会计名词,为数二千余条,分成十一类,首次予以英译,公开发表。英译力求表达原义,有时并不刻意于英语的流畅,以免滋生误解。

4. 鉴于第一部分中某些基本词汇,在中国会计里同样适用,为避免过多的重复,第二部分未予收录。同时为了便于读者检索,将第一部分的汉译名词和第二部分的中国名词混合为第三部分,依照惯例,按汉字第一字笔画排列。

相当正确地用另一种文字理解会计名词的涵义是很有必要的。我们认为,本书可供会计学术界人士、在校学生、执业会计师,以及参加经济业务商谈的译员参考之用。

本书由《中美比较会计》研究组成员翻译编纂。

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娄尔行教授、法雷尔先生任本书主编。

本书选收词目, 难免不尽恰当, 翻译上亦难免不尽达意, 甚或有舛误的地方, 敬请读者指正。

娄 尔 行
约翰·B·法雷尔

PREFACE

The Shanghai Institute of Finance and Economics was entrusted by the Chinese Society of Public Finance and the China Accounting Society to undertake a joint research project on "Comparative Study of Sino-American Accounting Systems" with the Graduate School of Management, University of California, Los Angeles.

One of the objectives of the study was to highlight those accounting and financial reporting areas which were identical, similar or different in the systems in use in the People's Republic of China (PRC) and the United States of America (US). Where the study noted differences which were significant, we have made attempts to relate them to the differences in the socioeconomic systems of the two countries.

A second and basic objective of the study was to enhance understanding between our two countries. It is our belief that increased understanding will lead to more research and study projects of mutual interest and this, in turn, will lead to an improvement in international and economic exchanges, not only between the PRC and the US, but perhaps also with other countries.

During our research it became apparent that the value of our findings would be considerably enhanced if we provided the reader with a comparison of the terminology in use in both countries. We have tried to select from among a myriad of terms those that pertain to accounting or are closely related to accounting, striving to present an adequate but not overly cumbersome work. Consequently a decision was made to compile:

1. A translation of English language accounting and business terms into Chinese (Section 1), and
2. A translation of PRC accounting and business terms into English (Section 2).

We believe these translations of accounting and accounting related terminology are unique in several ways:

1. The terminologies and their translations in both sections have been reviewed by the Chinese Society of Public Finance, the

China Accounting Society and the Graduate School of Management, UCLA.

2. The translation of some 6,300 English language accounting terms into Chinese in Section 1 presents these terms in a form as they are currently used within China. This then is a translation adapted to usage within the PRC.

3. Section 2 represents the first publication of accounting terminology currently in use within the PRC. We have selected approximately 2,000 terms which are presently employed under the uniform accounting system in PRC's planned economy, and are presented in functional classification. To avoid misinterpretation, where necessary, we have sought to give terms their original meaning rather than concentrate on fluent English expression.

4. Both the Chinese translated terms in Section 1 and PRC terms in Section 2 are combined to form Section 3, which, following the common practice in other publications, is presented in the order of the number of strokes appearing in the first Chinese character of the term concerned. This is done to facilitate consultation by the reader, taking into consideration at the same time that some of the basic terminology in Section 1, which are intentionally excluded from Section 2 to avoid too cumbersome a compilation, are also applicable to current PRC accounting practice.

We believe that, with this compilation, academicians, students, professional accountants and translators involved in the negotiation of business arrangements can be assured of a high degree of correlation in the meaning of accounting terms.

This book has been translated and compiled by members of the Sino-American comparative accounting research team.

The team members from the US are:

John B. Farrell—Senior Partner of the Century City office of Price Waterhouse, West Los Angeles, and President of the UCLA Foundation Board of Trustees.

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Feng Zheng-Quan—Teacher, Accounting Department, Shanghai Institute of Finance and Economics.

Mr. John B. Farrell and Professor Lou Er-Ying serve as editors in charge.

In a research work such as this one, there will inevitably be inadequacies in the appropriateness of the terms selected, or even inaccuracies in the translation process. Comments from our readers are cordially invited.

John B. Farrell
Lou Er-Ying

使 用 说 明

一、本书第一部分系英语会计名词，所收词目均按英文字母顺序排列。其中，由几个单词组成的词组，先按第一个单词排列，然后依次按第二、第三个单词排列。如：

accounts payable to purchases ratio

accounts receivable

accounts receivable aging schedule

accounts receivable assigned

二、凡有同义的英语词目，用方括号[]列在该词目之后，再排汉译名。如：**accounting formula** [同 **accounting equation**] 会计公式。

三、圆括号()用于：

1. 英语词目常用的缩略语，或缩略语的原文。如：**free on board (FOB) price**；**ADR (asset depreciation range)**。

2. 更换词组中的某一单词，其义相同。如：**balance brought forward (down)**。

3. 汉译可根据原文上下文的意义或习惯选择使用。如：**branch accounting** 分(支)店会计；**bare contract** 无条件合同(契约)。

4. 汉译依据原文上下文的意义可增加或删略的文字。如：**bonds payable** 应付(公司)债券。

5. 意义相近的词目适当加以归并。如：**accepted draft (bill)** 已承兑汇票(票据)，即表示“**accepted bill**”为“已承兑票据”。

6. 指该词目的特定用途。如：**Baumol Model** 鲍莫尔模式(确定最优现金余额用)。

四、第二部分收录的中国会计名词，按用途分为十一类：I. 会计通用名词；II. 会计报表；III. 资产、资金；IV. 固定资产、折旧；V. 负债、结算；VI. 基金、拨款；VII. 收入、收益；VIII. 成本、费用；IX. 支出；X. 基本建设；XI. 其他与会计有关名词。每一类英译排在左方，仍按英文字母顺序排列。

五、第三部分系汉英检索，即从英语词目的汉译或中国词目原文出发，查阅英文原称或英译译名，均按汉字笔画笔形排列。首先按每一词目第一个字的笔画多寡分类；同一笔画类内再按起笔笔形一丨丿、㇀顺序排列；每一笔形内的词目，字数少的在前，多的在后；字数相同的再按第二个字的笔画及笔形顺序排列，并以此类推。词目后的数码，即英语或英译词目所在的页数；*l* (left) 表示左栏，*r* (right) 表示右栏。如：“会计 2*r*, 131*l*”，即表示其英文 **accounting** 见第 2 页右栏和第 131 页左栏。

READER'S GUIDE

- I. Section one presents English terms in alphabetical order. In case a term consists of two or more words, it appears in alphabetical order of the beginning word, and then the second and third word, and so on, such as,
- accounts payable to purchases ratio**
 - accounts receivable**
 - accounts receivable aging schedule**
 - accounts receivable assigned**
- II. Where there is a synonym, it appears in a square bracket [] between the origin term and its Chinese translation, such as, **accounting formula** [同 **accounting equation**] 会计公式.
- III. Parentheses are used in the following cases:
1. The commonly used abbreviation of an English term, or the original term of the abbreviation, such as, **free on board (FOB) price**; **ADR (asset depreciation range)**.
 2. A word that could be used in lieu of the preceding one while the term carrying the same meaning, such as, **balance brought forward (down)**.
 3. Chinese word or words that may be used alternatively according to convention or meaning of the context, such as, **branch accounting** 分(支)店会计; **bare contract** 无条件合同(契约).
 4. Word or words that may be added to or deleted from Chinese translation according to the meaning of the context, such as, **bonds payable** 应付(公司)债券.
 5. Grouping of similar terms, such as, **accepted draft (bill)** 已承兑汇票(票据) means that "accepted bill" could be translated as "已承兑票据".
 6. Description of the specific use of the term in Chinese, such as, **Baumol Model** 鲍莫尔模式(确定最优现金余额用).
- IV. Section two presents Chinese terms classified functionally into eleven categories: I. General Accounting Terms; II. Financial Statements; III. Assets and Funds; IV. Fixed Assets and Depreciation; V. Liabilities and Settlement; VI. Fund Sources and Appropria-

tions; VII. Revenue and Income; VIII. Costs and Expenses; IX. Expenditures; X. Capital Construction; XI. Terms Related to Accounting. The English translations in each category appear at left side of the page in alphabetical order.

- V. Section three is a Chinese-English index, which serves for cross reference mainly in retrieving either original English term from its Chinese translation or the English translation from its original Chinese term. The entries are arranged according to the number and form of the strokes of their first character. Numbers of strokes of their first character are counted and those having the fewest strokes will come first. When the numbers of strokes are the same, the form of first stroke in writing will be taken into consideration. The form of strokes are classified as below and arranged in the following order: the horizontal (—), the vertical (|), the slanting (J), the dot (丶) and the hook (→). Entries sharing the same form of first stroke of the first character will be arranged in the order of the number of characters of the terms, that is, the fewest will come first and the most the last. Entries sharing the same numbers of characters will be arranged according to the number of strokes and form of first stroke of the second character, and so on. The number after the term is the page number where its English counterpart could be located with 'l' denoting left column and 'r' the right column. For instance, “會計 2r, 131l” means that, its English counterpart “**accounting**” could be located in the right column on page 2 and in the left column on page 131.

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