

# MANAGEMENT ACCOUNTING TERMINOLOGY

## 管理会计术语选编 (英中对照版)

英国皇家特许管理会计师公会 (CIMA)

上海国家会计学院 (SNAI) 财政部会计资格评价中心 (NAACC)

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# Preface

With the rising of globalization, technical innovation, mobile Internet and big data, we have entered the VUCA age (Volatile, Uncertain, Complex and Ambiguous). Over the past decade, global business environment has seen more changes than the previous centuries. Businesses are facing unprecedented challenges and opportunities. The quality decision-making has never been become more important or more difficult. Businesses have to make in-time responses to various risks so as to protect the value that they have created. All successful businesses have an efficient management accounting function, which is to “sourcing, analysis, communication and use of decision—relevant financial and non-financial information to generate and preserve value for organisations” (Quoted from the *Global Management Accounting Principles*, jointly issued by the Chartered Institute of Management Accountants (CIMA) and the American Institute of Certified Public Accountants AICPA in Oct. 2014), in order to optimize the decision-making process. Management accounting is the core of an organization, locating at the intersection of finance and management. It provides structured solutions for non-structured problems through simplifying complex issues.

Western countries and China share similar understanding of management accounting and China's application of it can date back into history. More planning and preparation brings winning; less planning and preparation leads failure; let alone no planning and preparation at all! Management accounting was widely applied, from the ancient Chinese imperial court to merchants. Today, China's economy is booming and

businesses are proactively transforming their economic development mode so as to participate in global competition, which cries for the advancement of management accounting. Since the Third Plenary Session of the 18<sup>th</sup> Central Committee of CPC in 2014, reform has been comprehensively deepened. The Ministry of Finance issued the *Guidance on Comprehensively Improving the Building of Management Accounting System* and openly recruited a number of management accounting consulting experts. Practical research of management accounting has become a trend in academia and the business community has accelerated practices in this field. In addition, talent training has been significantly prioritized. All of these represent a new century of management accounting and formally mark the beginning year of it.

As the world's largest organization of management accountants, CIMA has a history of nearly 100 years and has always been committed to frontier research and talent cultivation of management accounting. In 2012, CIMA jointly launched the CGMA designation (Chartered Global Management Accountant) with AICPA. Since then, they have been working together to elevate the management accountant profession across the world. As early as 2006, CIMA formally entered China and it has supported and witnessed the development of China's management accounting. Over the past few years, management accounting has been "tacitly" growing in China. This "standalone" way of exploration has its implicit surprises; however, deficiencies of systemic and integral research render management accounting struggling of forging ahead. In order to accelerate the development of management accounting, it is inevitable to introduce and exchange international experience. It is also the way to establish the management accounting with Chinese characteristics.

CIMA, National Accountant Assessment & Certification Centre of MoF and Shanghai National Accounting Institute have jointly held several workshops and meetings. We have a common goal that is to lay a solid foundation for rapid development of China's management accounting and to strengthen communication and practice sharing between China and other countries. In Autumn 2014, the three parties set up a joint team of international cooperation and we take the old version of *CIMA Management*

*Accounting Terminology* as the basis to compile and localize the latest terms of management accounting in the west. As a result, it is now very easy for researchers, managers, educators and learners to look through and search for relevant terms and definitions of management accounting. This work lasted for a year; and during which time, teachers and researchers in the field were organized by the three parties to conduct compilation, translation, input and expert seminars. Thanks to their endeavor, it was finally launched in 2015 for the first time. In the compiling process, we found definitions of management accounting and its compiling standards are not unified, and we cannot accommodate each and every way. We have used the whole set of CIMA's 2015 management accounting textbooks as our blueprint to add the latest terms. We know this work is yet to be further improved and we hope to gain your support. Your comment and feedback are highly appreciated.

Now, this *Management Accounting Terminology* (English-Chinese version) has been successfully accomplished and we would like to extend our gratitude to those who have made great contribution to this work. We would also like to give our special thanks to Jiang Zhanhua, Meng Yan, Pan Fei, Peng Zhengyin, Sun Mao Zhu, Sun Zheng, Wang Huacheng, Whang Liyan and Wu Hui (in the alphabetical order of their surnames) for their insights, and thanks North Asia Management Accounting Leaders' think tank (CGMA100) President Professor Xu Ding Bo and members and to esnai.com for their professional support.

The editorial committee



# 前言

随着全球化、技术革新、移动互联网、大数据的出现,我们已经进入了 VUCA 时代 (volatile 动荡的、uncertain 不确定的、complex 复杂的、ambiguous 模糊的)。过去几十年,全球商业环境经历了比以往数百年都要多的变化,企业也在面临着前所未有的挑战和机遇,决策过程的专业化从未如此关键但又如此困难。企业必须对各类风险及时做出反应,以保护它们所创造的价值。成功的企业都有高效的管理会计,而管理会计正是“为组织创造价值和保值而收集、分析、传递和使用与决策相关的财务和非财务信息”(选自全球管理会计原则,英国皇家特许管理会计师公会(CIMA)和美国注册会计师协会(AICPA) 2014 年 10 月联合发布),从而改善决策。管理会计位于一个组织的核心,处于财务与管理的交叉点上,通过将复杂问题简单化,为非结构化问题提供结构化的解决方案。

管理会计思想中西相通,在中国也早有应用,多算胜,少算不胜,而况于无算乎!上至庙堂下到货殖者,都能看到管理会计应用的影子。在中国经济蓬勃发展的今天,企业正在积极转变经济发展模式参与全球化竞争,而这恰恰更加需要推动管理会计的发展。2014 年,中共十八届三中全会对财会深化改革作出总体部署,财政部发布了《关于全面推进管理会计体系建设的指导意见》,并公开选聘了一批管理会计咨询专家,学术界掀起了管理会计理论研究的热潮,企业界加快了管理会计的实践脚步,管理会计人才培养也备受重视。这代表着管理会计新纪元的到来,也正式宣布进入了中国管理会计的“元年”。

CIMA 作为全球最大的管理会计师专业组织,拥有近百年的历史,一直致力于管理会计的前沿研究和人才培养,并于 2012 年联合 AICPA 推出全球特许管理会计师(CGMA)专业称号,共同推动管理会计在全球范围的发展。CIMA 早在 2006 年就正式进入中国,支持和见证了中国管理会计的发展。过去数年间,管理会计在中国一直以“润物细无声”般的姿态自然生长着。然而,“单打独斗式”探索虽然暗藏惊喜,但由于缺乏系统化、整体化研究,管理会计在中国踟蹰前行。如何加速管理会计发展,国际经验的交流和引进无疑



是发展中国特色管理会计的必经之路。

CIMA 在与财政部会计资格评价中心和上海国家会计学院的多次研讨和会谈中有了一个共同的想法,就是为迎来中国管理会计的大发展做一些扎扎实实的基础工作,为加强中外管理会计的交流和实践分享尽绵薄之力。2014 年秋,三方共同组建团队,在 CIMA《管理会计术语》老版本的基础上进行中外合作,将最新的西方管理会计术语选编入册,并进行汉化,让所有研究者、管理者、教育工作者和学习者可以轻松翻阅并查找相关的管理会计理论术语和定义。该项工作历时 1 年,三方组织了相关的教学和研究人员进行项目组,进行了选编、翻译、录入,召开了专家讨论会,终在 2015 年首次发布。由于管理会计术语的定义及汇编标准各家说法不一,无法兼顾,在术语的选编过程中,我们以 CIMA 2015 年版本管理会计全套教材为蓝本对管理会计最新术语进行了扩充。书中的疏漏之处还望广大读者予以指正,提出宝贵意见和反馈。

在《管理会计术语选编(英中对照版)》付梓之际,我们向为此工程做出卓越贡献的业界同仁表示感谢,特别感谢蒋占华、孟焰、潘飞、彭正银、孙茂竹、孙铮、王化成、王立彦、吴辉(以姓氏拼音为序)提供专家意见,同时感谢北亚管理会计领袖智库(CGMA100)主席许定波教授及智库成员们以及“中国会计视野”网站提供的专业支持。

编 委 会

# CHAPTER 1

## Management Accounting

# 第一章

## 管 理 会 计

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### abnormal gain

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Improvement on the accepted or normal level of loss associated with a production activity. It is isolated as a period entry rather than as an adjustment to product cost.

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### abnormal loss

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Any loss in excess of the normal loss allowance. It is isolated as a period entry rather than as a component of product cost.

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### absorbed overhead

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Overhead attached to products or services by means of an absorption rate or rates.

under-or over-absorbed overhead: The difference between overhead incurred and overhead absorbed, using an estimated rate, in a given period.

If overhead absorbed is less than that incurred there is under-absorption, if overhead absorbed is more than that incurred there is over-absorption.

Over-and under-absorptions are treated as period cost adjustments. See Figure 1.1.

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### 非正常收益

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与生产活动有关、高于可接受或正常损失水平的部分。非正常收益被单独记入期间分录而非对产品成本的调整。

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### 非正常损失

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超出正常损失的任何损失。非正常损失被单独记入期间分录而非产品成本的组成部分。

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### 已分摊的间接费用

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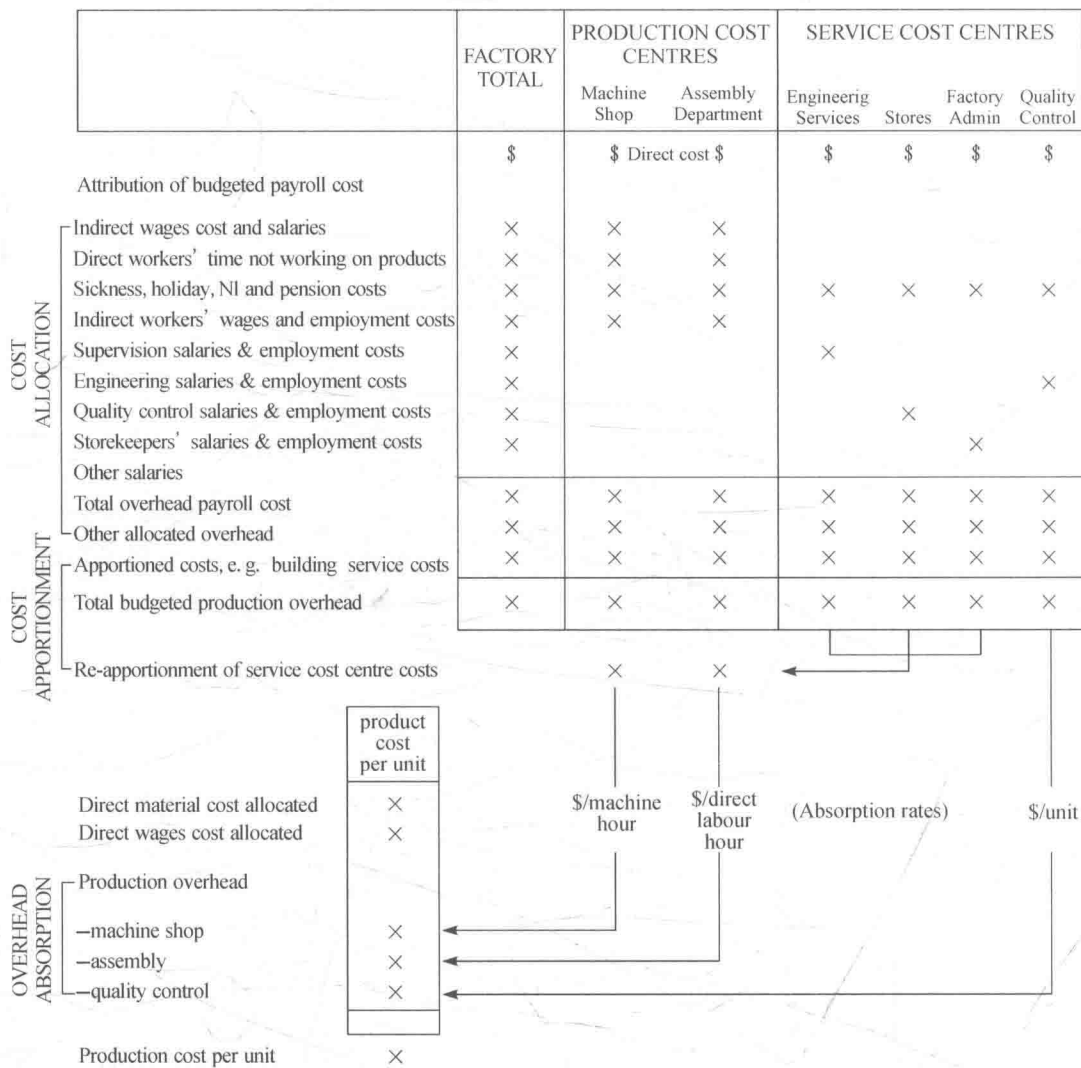
按一定分摊率分摊到产品和服务中的间接费用。

少分摊或多分摊的间接费用:在一定时期内,实际发生的间接费用与按照估计的分摊率分摊的间接费用之间的差额。

如果分摊的间接费用比实际发生的少就是少分摊的间接费用,如果分摊的间接费用比实际发生的多就是多分摊的间接费用。

多分摊和少分摊的间接费用按照期间成本调整处理,参见图表 1.1。

### FIGURE 1.1 COST ALLOCATION, APPORTIONMENT AND OVERHEAD ABSORPTION



**absorption rate**

See "overhead absorption rate".

## accounting manual

Collection of accounting instructions governing the responsibilities of persons, and the procedures, forms and records relating to

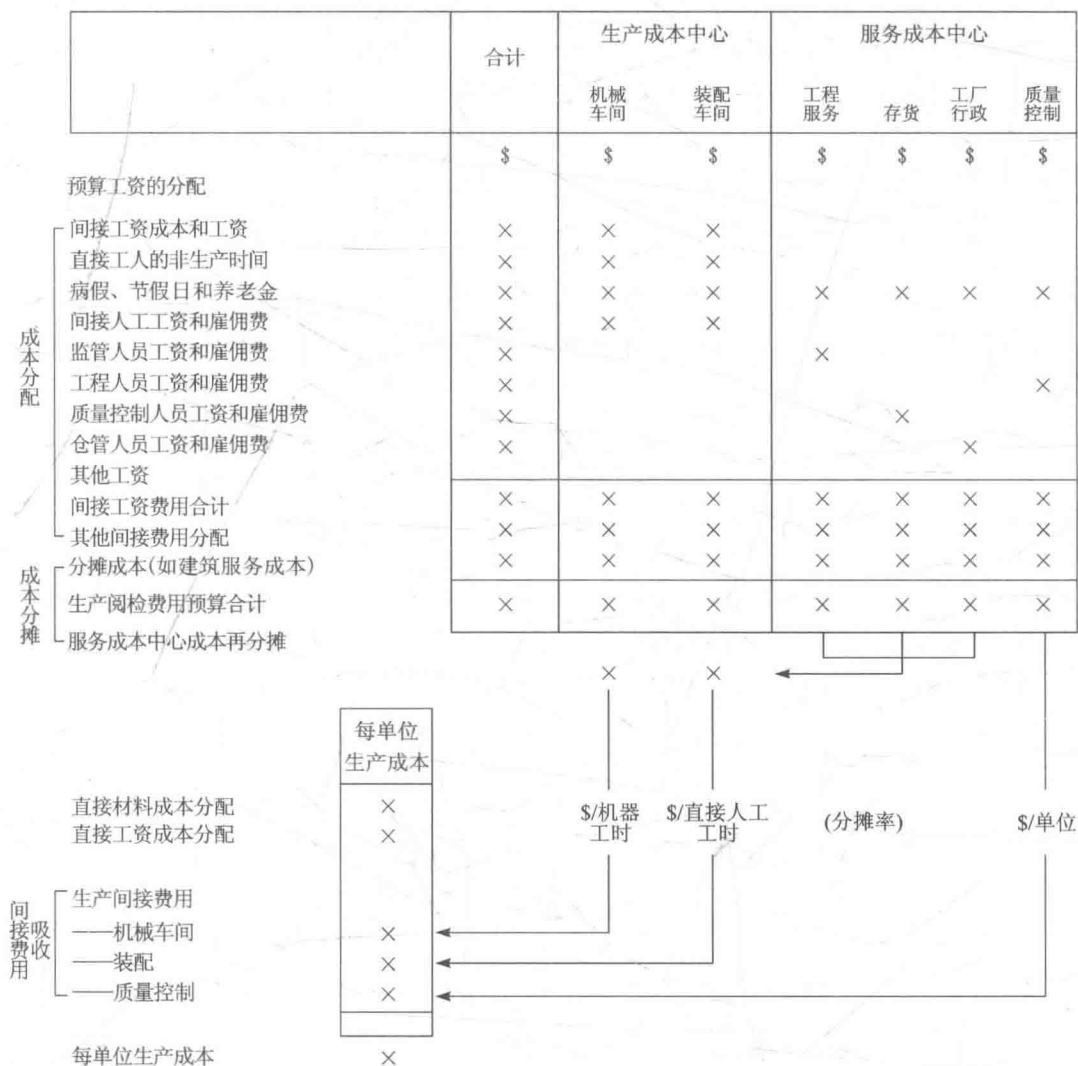
## 分攤率

参见“间接费用分摊率”。

# 会计手册

与编制和使用会计数据有关的人员责任、程序、表格和记录的会计指令管理集合。会计系统的组成部分包括

图表 1.1 成本的分配、分摊和间接费用的分摊



the preparation and use of accounting data. There can be separate manuals for the constituent parts of the accounting system, such as a budget manual or cost accounting manual.

了独立的手册,如预算手册或成本会计手册。

## accounting period

Time period covered by the accounting statements of an entity. There may be

## 会计期间

实体会计报表所涵盖的时间周期。不同的会计报表会对应不同的会

different time periods for different accounting statements, for example management accounts may be for four-or five-week periods to coincide with a thirteen-week financial accounting period.

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### **accounts, integrated**

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Set of accounting records that integrates both financial and cost accounts using a common input of data for all accounting purposes.

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### **accounts, interlocking**

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Set of accounting records where the cost and financial accounts are distinct, the two being kept continuously in agreement by the use of control accounts or reconciled by other means.

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### **activities, hierarchy of**

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Classification of activities by level of organisation, for example unit, batch, product sustaining and facility sustaining.

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### **activity, batch level**

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Activity (such as setting-up machines) where volume varies directly with the number of batches of output but is independent of the number of units in a batch. See "activities, hierarchy of".

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### **activity, cost pool**

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Aggregation of all costs related to a

计期间,例如管理类账户可能以4周或5周为一个会计周期,而财务会计周期为13周。

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### **综合账簿**

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为了满足所有会计目标而通过录入的普通数据综合了财务和成本账户的一组会计记录。

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### **连锁账户**

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当成本账户和财务账户互相独立时,通过控制账户或以其他方式进行调整使两类账户保持一致的一组会计记录。

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### **作业层级**

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例如,对组织不同层级作业的分类。根据部门、批次、产品维护以及设施维护等标准。

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### **批次级作业**

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作业量随着产出批次的数量(例如安装机器设备)变化而变化、但独立于每批次数量的作业,参见“作业层级”。

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### **作业成本池**

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与特定作业相关的所有成本

specific activity.

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### activity, driver

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Transaction that causes an activity. For example, receipt of a sales order sets in train the order processing activity.

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### activity, driver analysis

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Identification and evaluation of the activity drivers used to trace the cost of activities to cost objects.

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### activity, facility sustaining

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Activity undertaken to support the organisation as a whole, and which cannot be logically linked to individual units of output.

Accounting is a facility sustaining activity. See "activities, hierarchy of".

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### activity, product sustaining

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Activity undertaken to develop or sustain a product (or service). Product sustaining costs are linked to the number of products or services, not to the number of units produced.

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### activity-based budgeting

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Method of budgeting based on an activity framework and utilising cost driver data in the budget setting and variance feedback processes.

集合。

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### 作业动因

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一项作业发生的原因。例如,收到一笔销售订单就引发了订单处理作业。

---

### 作业动因分析

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识别并评价作业动因,以便追踪成本对象的成本活动。

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### 设备维护作业

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为支持整个组织而进行的、无法归属于某个单独产出的部门作业。

会计活动就是一种设备维持作业,参见“作业层级”。

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### 产品维护作业

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为开发或维护一种产品(或服务)而进行的作业。产品维护成本与产品或服务数量有关,与从事生产的部门数量无关。

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### 作业预算法

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以作业框架为基础的预算方法,该方法在编制预算和差异分析反馈时使用了作业成本动因数据。

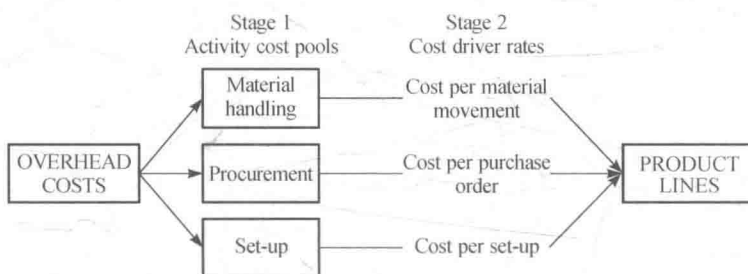
## activity-based costing (ABC)

Approach to the costing and monitoring of activities which involves tracing resource consumption and costing final outputs. Resources are assigned to activities, and activities to cost objects based on consumption estimates. The latter utilise cost drivers to attach activity costs to outputs. See Figure 1.2.

## 作业成本法

一种跟踪资源消耗和最终产出成本的核算和监控方法。根据估计的消耗将资源分配给各项作业,然后再将作业分配给成本对象。后者使用成本动因将作业成本与产出联系起来,参见图表 1.2。

**FIGURE 1.2 The FRAMEWORK OF ACTIVITY-BASED COSTING**



**图表 1.2 作业成本法的框架**



## activity-based costing, time-driven (time-driven ABC)

Approach to ABC based on the time required for each unit activity. The method avoids the use of interviews with operating managers in order to estimate percentage of time spent on different areas of work. It is claimed that "time-driven ABC" based on

## 时间驱动作业成本法

以每个单位作业所需时间为基础的作业成本法。该方法可以避免通过对营运经理进行访谈来估计每项不同工作所占的时间比例。以“每笔交易作业的时间”为基础的“时间驱动作业成本法”更易于实施和更新,并且能够



"time per transactional activity" is simpler to install and update and can highlight unused capacity.

## activity-based management (ABM)

operational ABM: Actions, based on activity driver analysis, that increase efficiency, lower costs and/or improve asset utilisation.

strategic ABM: Actions, based on activity-based cost analysis, that aim to change the demand for activities so as to improve profitability.

## allocate

To assign a whole item of cost, or of revenue, to a single cost unit, centre, account or time period. In the US, "allocate" does not have this precise meaning, it is used more generally to refer to the whole process of overhead apportionment, allocation and absorption. See Figure 1.1.

## apportion

To spread indirect revenues or costs over two or more cost units, centres, accounts or time periods. This may also be referred to as "indirect allocation".

re-apportion: The re-spread of costs apportioned to service departments to production departments. See Figure 1.1.

## apportionment basis

Physical or financial unit used to

揭示未能利用的产能。

## 作业管理

营运性作业管理是基于作业动因分析,以提高效率、降低成本和(或)提高资产利用率为目标的活动。

战略性作业管理是基于作业成本分析,旨在通过改变作业需求来提高盈利能力的活动。

## 分配

把整个项目的成本或收入分配到单个的成本单位、成本中心、账户或者会计期间。在美国,“分配”一词没有准确的定义,它可以泛指间接费用分摊、分配和吸收的整个过程。参见图表 1.1。

## 分摊

在两个及以上的成本单元、中心、账户或时期之间分摊间接收入或成本。这也被称为“间接分配”。

再分摊是指将分摊给服务部门的成本再次分摊到生产部门。参见图表 1.1。

## 分摊基础

将成本分摊到成本中心时作为分

apportion costs to cost centres.

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## backward integration

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Backward integration refers to development concerned with the inputs into the organisation, e. g. rawmaterials, machinery and labour.

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## balanced scorecard approach

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Approach to the provision of information to the management to assist strategic policy formulation and achievement. It emphasizes the need to provide the user with a set of information which addresses all relevant areas of performance in an objective and unbiased fashion. The information provided may include both financial and non-financial elements, and cover areas such as profitability, customer satisfaction, internal efficiency and innovation.

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## batch

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Group of similar units which maintains its identity throughout one or more stages of production and is treated as a cost unit.

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## behavioral implications, accounting

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Ways in which people affect, and are affected by, the creation, existence and use of accounting information. For example, see "budgeting, behavioural aspects and consequences".

摊依据的实物或财务单位。

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## 后向整合

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后向整合指的是原材料、机器设备以及劳动力等组织投入的发展情况。

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## 平衡计分卡法

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一种为管理层提供信息以帮助制定并实现战略政策的方法。该方法强调必须以客观公正的态度为用户者提供涉及绩效所有方面的一整套信息。所提供的信息包括了财务和非财务要素,涵盖了盈利能力、客户满意度、内部效率以及创新等领域。

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## 批次

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在一个或多个生产阶段都具有同一性的相似产品,被视作一个成本单位。

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## 会计行为的影响

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人们与会计信息的创建、存在以及使用相互影响。例如,参见“预算的行为后果”。