**套书主编** 张礼泉 陈福生 分册主编 杨庆英



An English-Chinese & Chinese-English Glossary of Finance

100300

查哲圆

广东高等教育出版社

# An English-Chinese & Chinese-English Glossary of Finance 英汉汉英财政金融 分科词汇手册

陈福生

总主编

张礼泉

审计分册

广东高等教育出版。

#### 图书在版编目(CIP)数据

英汉汉英财政金融分科词汇手册:审计分册/杨庆英编.广州: 广东高等教育出版社,1999.1 ISBN 7-5361-2262-4

| . 英··· | | . 杨··· | | | . ①财政金融-词汇-英、汉②审计-词汇-英、汉 | N . F8-61

中国版本图书馆 CIP 数据核字(98)第 26619 号

广东高等教育出版社出版发行
(社址:广州大道北广州体院 20 幢 电话:(020)83792953 邮编:510076)
广东省新华书店经销
广东 肇庆新华印刷有限公司印刷
787 毫米×1092 毫米 32 开本 14.5 印张 650 千字
1999 年 1 月第 1 版 1999 年 1 月第 1 次印刷
印数:0001 - 5000 册
定价:26.00 元

## 《英汉汉英财政金融分科词汇手册》 编 委 会 名 单

总主编:张礼泉 陈福生执行主编:张立康 赵天堂

副 主 编:(以下按姓氏笔画排列)

王庆文 付 磊 刘 扬 刘晓天纪 宏 杨庆英 杨树相 林 立姚东旭 祝合良 贾墨月 高 峰

韩文莲

#### 《审计分册》 编委会名单

主 编:杨庆英

**副主编:**程展功 王晓波 (以下按姓氏笔画排列)

编 委: 王宇红 王国琦 由成阳 李振冰

尚佳红 贾显章 柳 松 高 明

参加编写人员:

丁文翰 刘 刚 任九天 李小丹辛卫国 张元元 陈 璞 林 牧 郑少兵 哈文志 谢德信 鲍 方

樊 颖 霍德发

#### 前言

随着我国改革开放日益深入,国际间金融活动日趋频繁,新理论、新操作、新准则、新法规不断涌现,为满足国内财政金融领域各方人士对专业术语特别是新词新义的急需,北京双语辞书发展中心特组织在京财政金融界精通英语的专家学者及高校教师近百人编写了这套《英汉汉英财政金融分科词汇手册》。

本套书的特点有三,一曰"全",二曰"新",三曰"实用"。

所谓"全",首先是指门类齐全。全套书包括财政、银行、会 讨、统计、审计、投资、证券、税收、保险、期货十个分册。其次,各 分册内容全面,收词量大。既有理论,又有实务;既有国内,又有 国际,举凡相关词汇尽量收入。

所谓"新",是指各分册均注意收入近年来国内新出台的准则、法规的新词新义,还特别注意收入计算机方面的词汇,例如: Hang Seng Index(恒生指数), audit of computer operations(计算机运算审计)等。

所谓"实用",首先是指本书分为英汉、汉英两部分,一书两用。其次,所收词条均以英文字母或汉语拼音字母顺序排列,一目了然。再次,版式设计简炼明晰,检索方便。

本书参编者众多,工作量巨大,虽初衷良好,且始终以严谨 自律,时时如履薄冰,不敢稍有草率,但囿于水平所限,不当之处 在所难免,切望读者同仁不吝赐教,以便再版时加以修正。

**编者 谨识** 1998 年 10 月

#### 体例说明

- 一、本书由英汉、汉英两部分组成。
- 二、排列方法
  - ①英汉部分各词条均按英文字母顺序排列。
  - ②汉英部分各词条均按汉语拼音字母顺序排列,同音异调的汉字按声调顺序排列,同音同调的汉字排列顺序与《新华字典》排列顺序相同。非汉字字首的词条集中列在最后。
  - ③英文连字符"-"视为空格参加排序。例如: arithmetic function 算术函数 arithmetic-geometric series 算术几何级数 arithmetic logarithm 算术对数
  - ④中文连字符"-"忽略,不参加排序。例如:
     算术级数 arithmetic series
     算术-几何级数 arithmetic-geometric series
     算术累进 arithmetic progression
  - ⑤"/"表示"可替换",例如:
    appropriation code 拨款预算编/代号
  - ⑥"( )"表示"可省略","( )"内的文字参加排序。例如: 变(流动资本)为固定资本 immobilize cast (up) a column of figures 把一栏数字加起来
  - ⑦首字母大小写均可时一律小写。除必须用复数者外,一律 用单数。

### 目 录

英汉部分	(1)
汉英部分	(225)
非汉字字首	(455)

#### A

a slip of pen 笔误 a subsystem of records control 记录控 制子系统 a telegraphic toll 电报费 abandonment charges 废弃费用 abandonment loss 废弃损失 abatement 折扣 abbreviated written audit program sheet 简略书面审计程序表 ABC management method ABC 管理法 aberration 错误行为,错乱 ability-level structure of auditor group 审计人员群体能级结构 abnormal distribution 非正态分布 不规则误差 abnormal error abnormal phenomena 异常现象 abnormal profit 超额利润 above-the-line budget 线上预算 above-the-line expenditure 线上项目支 absence of audit trail 审计线索消失 absolute difference 绝对差 absolute test and verification method 对验证法 absolute value of average relative error 平均相对误差绝对值 absorption account 费用或成本分摊账 户,附属账 absorption point 饱和点 abstinence rate of expense 经费节约率 abstract book 摘要簿 abstract ledger 作业费用总账 工资账户摘 abstract of account wages 要

abstract of posting 过账分类表,过账表 销售账户摘要 abstract of sales account accelerated amortization 加速摊销.加 速折旧 accelerated depreciation 加速折旧 accept 认可 accept bribes 受贿 acceptance and continuance of clients 计客户有接受(和关系)的延续 acceptance check form 验收单 acceptance commission 承兑费用 acceptance payable 应付承兑汇票,应付 承兑票据 应收承兑票据 acceptance receivable acceptance register 验收登记簿 acceptance sampling 选料抽样试验,验 收抽样 accepting auditing client 接受审计客户 accepting method of auditing risk 审计 风险承受法 access controls 存取控制 accession tax 财产增值税 accident 意外事故 accident and indemnity 意外事故及赔 偿损失 accident book 意外事故记录册 accident error 偶然误差 accident reporting 伤害报告 accidental damage 意外损失 accidental error 偶然误差 accommodate 适应、调节 住房津贴 accommodation allowance accommodation check 远期支票 according to customs 按惯例

according to priority 按顺序 according to usual practice - 按惯例 account as recorded in a ledger - 分类账 科目 account book record system - 账簿记录制 度

account books 账簿

account books and records auditing 簿籍 事件

account books auditing 会计账簿审计, 账簿审计

account bought 购货账户

account business accounting system 会计 核算制度

account classification 账户分类

account code maintenance system auditing 科目代码维护系统审计

account current 往来账户,活期存款账

account day 结账目,结算目 account day's loan 结账目放款 account debtor 债务人 account due 应收到期账款 account for one's own 私人账目 account form 账户式 account form income statement

account form income statement 账户式 收益表

account form of balance sheet 账户式资产负债表

account form of profit and loss account form of profit and loss statement 账户式损益表

account formality charge 账户手续费 account note 账单

account of bankruptcy 破产账

account of cash in vault 库存现金簿 account of credit sales 应收销货款科 日. 应收销货款账户

account of purchase 购货账单

account of receipt 收入表,收入账户

account of reveaue and expenditure implementation audit of state budget 国家预算收支科目执行审计

account of the exchequer 金库账,资金账,国库账

account of treasury 国库账
account payable ledger 应付款分类账
account payable register 应付款登记簿
account payable subsidiary ledger 应付

款明细账

account payments 支出账户

account receivable discounted 应收账款贴现

account receivable financing 应收筹资 账款

account receivable from installment sales 应收分期付款销货账款

account receivable from officers and employees 应收员工账款

account receivable ledger 应收款明细账,应收款分类账

account receivable register 应收账款登 记簿

account records of performance 报表 account settled 决算

account stated 明细账单

account titles analysis method 科目分析

account to give 支出账目 account to receive 收入账目 account year 会计年度 accountability 责任制度 accountancy law 会计法

accountant and auditor 会计兼审计 accountant and internal auditor 会计师

和内部稽核人员 accountants auditing 会计师审计

Accountants Firm of China 中国会计师事务所

accountant's auditing schedule 会计师 审计一览表

accountant's auditing work diary 会计师审计工作日记

accountant's certificate 会计师证明书 accountant's comments 会计师意见书

accountant's firm 会计公司

accountant's legal liabilities 会计师法 律责任

accountant's opinion 会计师意见书 accountant's report 会计师查账报告, 查账报告

accountant's responsibility 会计师职责 accountant's special auditing report 会 计师专案审计报告

accounting act 会计法

accounting and auditing bulletins 会计、 审计公告

会计及 accounting and financial andit 财务审计 accounting and reporting standards for 公司 corporate financial statements 财务报表的会计报告标准 accounting archives 会计档案 accounting audit 会计审计 accounting audit of the press money Ŧ 刊款核算审计 accounting basic evidence 会计基础证 批 accounting books 会计簿册 会计厅 accounting chamber accounting clerk 账户分类 accounting code 会计法规 accounting controls 会计控制 accounting convention 会计惯例 accounting data reliability controls 会计 数据可靠性控制 accounting date 记账日期 accounting department 会计部门 accounting disposition of variances 差异 的会计处理 accounting division 会计部门 accounting document 会计凭证 accounting equation 会计恒等式,会计 方程さ accounting error 会计差错,会计错误 accounting evidence 会计证据 accounting file 会计档案 accounting firm 会计事务所 accounting fiscal year 会计年度 accounting for external reporting 外部 报告会计 accounting form 账户式,会计簿 accounting identity 会计恒等式,会计 方程式 accounting information 会计资料 accounting information system design auditing 会计信息系统设计审计 accounting law 会计法 accounting legislation 会计法案 accounting malpractice 会计弊端 accounting manual 会计规程 accounting period 会员期间,会计年度 accounting period convention 会计期间 惯例 accounting practice 会计惯例

Accounting Principle Board

原则委员会 accounting principles 会计原理 accounting records 会计记录 accounting records as evidence 作为审 计证据的会计记录 accounting regulations 会计规则 accounting report 会计报告 accounting rule 会计规则 accounting standard 会计准则 accounting statement 会计报表 accounting statement auditing 会计报表 accounting system auditing 会计制度审 i faccounting undertaking 会计公司 accounting vocation auditing 会计工作 审计 accounting vouchers auditing 会计凭证 审计 accounting year 会计年度 accounts analysis method 账户分析法 accounts and businesses audit of accounting 会计账务审计 accounts and statements auditing accounts basic auditing 账目基础审计 accounts due 应收款 accounts due from affiliated company 应 收联营公司账款 accounts due on consignment out 应收备 销商品账户款 accounts of application of funds 资金运 用表 accounts of occupation of funds 资金占 用账户,资金占用科目 accounts of receipts and payments accounts of source of funds 资金来源账 12: accounts payable 应付账款 accounts payable account 应付账款科 目,应付账款账户 accounts payable ledger 应付账款分户 账,应付账款分类账 accounts pavable others 其他应付款 accounts payable register 应付账款登记 獲 accounts payable subsidiary ledger 应付 账款明细账

美国会计

accounts payable supplies 应付购货款 accounts payable to imported equipment 应付引进设备款

accounts payable to subsidiary company 应付附属公司账款

accounts receivable 应收未收账

accounts receivable discounted 应收款 贴现

accounts receivable from affiliated company 应收附属公司账款

accounts receivable from installment sales 应收分期付款销货账款

accounts receivable from progress building 应收在建工程账款

accounts receivable ledger 应收账款分户账,应收账款分类账

accounts receivable others 其他应收款 accounts receivable-customers 应收销货 款

accrual basis auditing 权责发生制审计,应收应付制审计

accrual basis of accounting 会计权责发生制

accrual depreciation 计提折旧 accrued assets 应收未收资产,应收未收

款项 accrued cumulative dividends 应付未付 股利

accrued debit account 应收款科目,应收款项账户

accrued expenditure 应付开支 accrued expenses 应付未付费用 accrued factory payroll account 应付工 厂工资账户

accrued interest 待付利息 accrued interest in red 应付利息

accrued interest in red 应付利息
accrued interest receivable 应收未收账
户利息

户利息
accrued liabilities 应计负债
accrued payroll 应付工资
accumulated earning tax 留存收益税
accumulated error 累积误差
accumulation schedule 累计表
accumulative check accumulative errors
accumulative ledger

accumulative ledger 累计式分类账 accumulative percentage 累计百分数

accumulative table 累计表

accuracy 精确度 accurate examination method 精査法 accurate limit of auditing conclusion 审 计结论精确限度

accustomed averages 运输费 acid test ratio 速动比率 acknowledgement of receipt 收据 acquired right 既得权利 acquisition auditing 企业合并审计 acquisition expenses for sample equipment and tools 样品工具购置费

and tools 特丽工共兴acquittal 清偿

act of breach of discipline 违纪行为 act of embezzlement 挪用行为

act of swindling 欺骗行为

act to regulate the profession of public accountants 〈管理执业会计师职业法案〉

act under coercion 强制执行 acting as auditor 作为审计师 active account 资产账户

active adjustment of auditing plan 审计 计划主动调整

active assets 流动资产 active auditing 主动审计 active balance of payments 收支顺差 active capital 流动资本 active concealment 故意隐匿 active data 常用数据,实际资料 active testification by mail 积极函证 active trade balance 贸易顺差, 贸易出

activity becoming regular practice of auditing information 审计信息活动经常化

acts discreditable 有损信誉行为

actual asset 实际资产

actual budget 决算

tual cost 实际成本

ac、'l credit and deposit management of cre, 't funds 信贷资金的实贷实存管理

actual debts 实际债务

actual depreciation 实际折旧

actual loss 实际损失 actual number 实数

actual number analysis 实数分析法 actual receipts 实际收入

实际记录 actual recording actual shipment 实际载货量 面现金存款金额 actuarial 精确计算的 保险统计报益 actuarial gains and losses adaptability 适应、调节 耒 adaptation of the budget 核定预算 add back method 加回法 add or deduct 加坡减 收益 追加的手续 added formalities adjusted surplus added value tax 增值税 addition 加洗 adjusting account addition operation 加法运算 adjusting journal 加成法 addition process adjustment account additional assessable profit 补加应评税 的调整分录 additional associate charge 附加费 adjustment entry additional audit procedures 补充审计程 序,附加审计程序,附加审计标准,补 充审计标准 调整 additional charges 附加费用 additional cost 额外费用,加费用 additional expenses 额外费用 调整数 additional income 额外收入 adjustment of loan additional income tax 附加所得税 additional local tax 地方附加税 additional paragraph in the auditor's report 审计报告中的附加段 additional premium 加保费 additional profits tax 超额利润税 additional tax 补加税款 审计司 additive operation 加法运算 administration audit additive productive expenses 辅助生产 理审计 帶田 address commission 委托佣金 adequacy of disclosure in financial state-管理费支出审计 ments 财务报表披露的充分性 adequate auditing 适当性审计 用预算 adequate disclosure 充分揭示 adequate internal control system 完善的 内部控制系统 adequate sample 充足样本 输管理费审计 adhesive revenue stamp 印花税票 adjacent period 前后期 adjective law 程序法 adjudication fee 评估契据费,评定印花 税额手续费

adjunct account 附加账户

余額

adjusted bank balance 调整后银行存款

adjusted book balance of cash adjusted gross income 调整后毛利 调整后收益 adjusted income statement adjusted profit 调整后利润 adjusted retained earnings 调整后留存 调整后盈余 adjusted trial balance 调整后试算表 调整账户 日记账调整分录 调整账户 adjustment after reconciliation 调节后 调整分录,更正分录 adjustment method 调整法 adjustment of auditing plan 审计计划 adjustment of earning of prior periods 前期收益调整数,前资产账户期盈余 贷款调节 adjustment voucher to effect correction of errors 错误更正凭单 adjustment working paper 调整工作底 administration. defense, culture & education audit bureau 行政、国防、文教 行政管理审计、管 administration cost 管理费用 administration expenditure audit 行政 administration expense budget 管 理 费 administration expenses 管理费 administration expenses audit of communications and transportation administration expenses audit of traffic enterprise 交通企业管理费审计 administration expenses supporting schedule 管理费用明细表 administration of auditing files 审计档 案的管理 administration of auditing implementation

vocation 审计实施业务管理

administration of auditing information 軍員信息管理

administration of auditing preparatory vocation 审计准备业务管理

administration of auditing report vocation 审计报告业务管理

administration of auditing return-visit vocation 事计回访业务管理

administration of auditing working paper 审计底稿管理

administration of economic efficiency auditing vocation in progress 经济效益申计业务过程管理

administration of financial auditing vocation in progress 财务审计业务过程 管理

administration of financial economical law & discipline auditing vocation in progress 财经法纪审计业务过程管理

administration of periodical vocation in progress 定期审计业务过程管理

administration of re-auditing vocation 审计复审业务管理

administration overhead audit of construction enterprise 建筑企业管理费用审计

administration responsibility of auditing information 审计信息管理责任化

administration support system 行政支持系统

administration system of auditing information 审计信息管理系统

administration system of internal auditing 内部审计管理体系

administration system structure of auditing information 审计信息管理系统结构

administrative assets balance sheet 营业资产负债表

administrative audit 行政审计

administrative charge audit of bank 银 行管理费审计

administrative control conduct of auditing implementation vocation 审计实施业务管理控制行为

administrative cost 行政管理费,行政费用

administrative decision conduct of audit-

ing implementation vocation 审计实施业务管理决策行为

administrative embezzlement 管理舞弊 administrative expenses 管理费用

administrative expenses budget 管理费用预算

administrative expenses of land 土地管理费

administrative information system of auditing implementation vocation 审计实施业务管理信息系统

administrative institute audit 行政机关 审计

administrative overhead 管理费

administrative overhead audit of construction unit 建设单位管理费审计

administrative procedure 行政手续administrative revenue 行政收入

administrative structure audit 事业单位 审计

administrative system of auditing plan 审计计划管理体制

administrative system of CPA 注册会计 师的管理体制

administrative utility unit audit 行政事业单位审计

admissible action 容许行为

admissible assets 应税资产 admissible error 容许误差

admission 入会费

admission tax 入门税

adoptive rate of auditing suggestion 审计建议采纳率

adulterated accounting documents 伪造 凭证

advance 预支款

advance a/c 预付款账户

advance bill 预付账单

advance call 预付保险金, 预收保险费advance charge 预付款

advance collection accounts 预收货款账

advance collections 预收款项

advance corporate tax 预付公司税,预 缴公司税

advance for estimated tax 预付估计税

advance freight 预付运费

advance from consignees 承销人预付款

advertising cost 工告费 预付经费 advance fund advance in cash - 倾付现金 advertising expenses fee 广告费 新付广告 advertising expenses prepaid advance income tax 通付所得税 合同预付 advance money on a contract 定金 advice 通知书 advice book 通知登记簿 预收销货款 advance on sales 一所付货款 advice note 通知书 advance payment advice of audit 审计通知书, 查账通知 advance register 新付款 登记簿 advising commission 通知手续费 advance remittance 面付汇款 advance rental 预付租金 advisory fee 咨询费 样本 affair 情况 advance sheets advance to contractors 预付工程价款 affect 偏差 advance wages 预付工资 子公司 affiliated company advanced analysis 事前分析 affirmative assumption on auditing object advanced audit of contracting business 审计对象可证实性假设 承包经营事前审计 after-closing trial balance 结账后试算 advanced capital for a business 垫付资 木 after-tax income 税后所得 advanced capital-value 垫付资本价值 after-tax profit 税后利润 advanced charges 预付费用 after-tax salary 纳税后薪资 advanced control of auditing quality after-tax vield 税后收益 计质量事前控制 age 使用年限 advanced deposits 预付押金 age structure on auditing workers group advanced freight 预付运费 审计人员群体年龄结构 advanced payment 预支款 aged trial balance 过期的试算表 advanced rent 预付租金 agency account 代理店账户 advanced taxes 预付税金 agency accounts 代理账,代理行票据 advancement 预支款 agency audit 机构审计 advances for work in process and conagency bookkeeping 代理店簿记 struction materials 预付工料款 agency charge 代理费 advances from customers 客户预付款 agency commission 代购手续费、代理手 advances made for purchase of material 续费 预付购料款 agency fee 代理费 advances made to salesmen 预付推销员 agency fund 代收款 款 agency of auditing offices 派出审计机 advances on construction 预付建筑工程 关 agency receipt 代收款收据 advances on sales 预收货款 agency record keeping business 代理记 advances received account 预收款账户 账业务 adverse balance 贸易逆差, 贸易入超 agenda 记事册 adverse balance of payment 国际收支逆 agenda sheet in audit 审计中的备忘单 agenda sheet of audit 审计议事日程表 adverse balance of trade 贸易逆差,贸 agent commission 代理佣金 易入紹 agent fee 代理费 adverse opinion form 否定意见形式 agent theory of auditing 审计代理人理 advertisement tax 广告税 advertising and general publicity expenses aggregate amount 总计 广告和宣传费用 aggregate balance sheet 合并资产负债 advertising budget 广告费预算 表

aggregate cost 成本总量 aggregate reserve 储备总量 aggregation of auditing evidence 审计证 据综合 aging valuation method for bad debts 估 价坏账比期法 agio 银行手续费 agreed account 认定数额 agricultural audit 农业审计 agricultural audit characteristic 农业审 计特点 agricultural audit method 农业审计方 沈 agricultural audit object 农业审计对象 agricultural audit organizational principle 农业审计组织原则 agricultural audit organizational system 农业审计机构体系 农业审计 agricultural audit procedure 程序 agricultural audit science 农业审计学 agricultural audit symbol 农业审计符号 agricultural audit task 农业审计任务 agricultural auditing principle 计原则 agricultural auditor's quality 农业审计 人员素质 agricultural capital 农业资本 agricultural duty 农业税 agricultural equipment 农业设备 agricultural expenditure 农业支出 agricultural income 农业收益 agricultural investment 农业投资 agricultural loan examination 农贷审查 agricultural loans audit 农业贷款审计 agricultural tax 农业税 agriculture bookkeeping 农业簿记 agriculture insurance audit 农业保险审 ìt aiding agriculture fund control system audit 支农资金管理制度审计 alien auditing letter 委托审计书 alien corporation 外国公司 alien duty 侨民税 allied company 子公司 allocation of profits net income apportionment 利润分配

allocation of working funds 流动资金支

allotment ledger 拨款分类账 allowance 补助金、津贴、补助费. 备抵 allowance at cut rate 折扣 allowance for had debts 备抵坏账 呆账 各抵 allowance for collection cost 备抵收回 成本 allowance for depreciation 折旧准备、备 抵折旧 allowance for excess of marketable equity security 备抵权益性证券成本超过市 价数 allowance for reduction of inventory 抵存货跌价 allowance for sales discounts 备抵销货 折扣 allowance for sales returns and allowances 备抵销货银间与折让 allowance for uncollectible accounts receivable 备抵坏账、呆账备抵 allowance method 备抵法 allowance to reduce marketable debt securities to market 备抵有价债券跌价 allowance to reduce marketable securities to market 备抵有价证券跌价 all-embracing budget 总括预算 all-inclusive income and loss statement 总括性损益表 all-purpose audit program 通用审计程 序表 all-purpose balance sheet 通用资产负债 表 all-purpose financial statements 通用财 各报表 alter document 篡改文件 alter program 篡改程序 alteration 更正 alternation expenditure audit 更新改造 支出审计 alternative auditing procedure 替代审计 程序 alternative duties 代用关税 alternative evidence 篡改凭证 alternative formalities 代替的手续 alternative input data 篡改输入数据 amalgamated balance sheet 合并资产负 债表 amalgamation 企业合并

amateur audit 非职业性审计

amends 暗数 美国 American Accounting Association 会计学会 American Association of Certified Public Accountants 全美注册会计师协会 American Association of Public Accoun-美国执业会计师协会 American audit system 美国审计制度 American big eight CPA firms 美国 八 大小计师事务所 American Certified Public Accountants **美国注册会计师** American government audit system 国家审计制度 American Institute of Certified Public Accountants 美国注册会计师协会 American internal audit system 美国内 部审计制度 American private audit system 美国民 间审计制度 American Society of Certified Public Accountant 美国注册会计师协会联盟 amortization allowance 折田. 摊销准 备、备抵摊销 amortization charge 折旧费用,摊销费 amortization money table 分期还款表 amortization of bond premium 公司债 券溢价摊销 amortization of debt 债务分期偿还 amortization of discount on long term investment 长期投资折价摊销 amortization of initial expenses 开办 费 amortization of intangible assets 无形资 产摊销 amortization of low cost and short lived articles 低值易耗品摊销 amortization of organization expenses **开办费摊**销 amortization of premium on long term investment 长期投资溢价摊销 amortization schedule 摊销表 amortization schedule of low cost and short lived articles 低值易耗品摊销 N amortization table 摊销表 amount checking method - 查点法 amount dues 应付款项 amount guaranteed 担保额

银行支取未报数 morting amount of bond 担保额 amount of credit side 贷方金额 amount of deviation 偏差量 amount of increasing revenue and practising expenditure 增收节支额 amount of money method 金额法 amount paid to subcontractors amount to be written as depreciation # 田書 在涂款审计 amounts in transit audit ample certificate force 充分证明力 介绍贿赂 an introduction to bribery 模拟法 analog approach analogue computation 模拟计算 analogue control 模拟控制 analogue study 模拟研究 analytic evaluation on major quotas method 主要指标分析评价法 analysis after event 事后分析 analysis divided into groups method 组分析法 analysis in progress 事中分析 analysis materials 分析材料 analysis of auditing risk 审计风险分析 analysis of bank audit 银行审计分析 analysis of budget variances 预算实际 差异分析 analysis of change in working capital account 流动资金账户变动分析 analysis of changes in financial position 财务状况变动分析 analysis of cost variances 成本差异分析 analysis of enterprise ability 企业能力 analysis of enterprise circumstance 环境分析 analysis of executive situation of army financial budget 军队预算执行情况分

analysis of financial conditions

analysis of financial statement

analysis of income statement

表分析,财务报告分析,决算表分析

analysis of flow charts 流程图表分析

amount of bank having drawn without re-

收益表分

财务状

况分析