

最新 会计师 英汉汉英 大辞典

A New Dictionary for Accountants
English-Chinese
Chinese-English



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English—Chinese
Chinese—English

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前 言

随着经济改革的深化,我国市场经济体制在各行各业中不断确立和完善。在临近 20 世纪末,我国经济改革的步伐进一步加快,会计以及相关的金融、审计等事业,也在走向世界与国际市场接轨。自从我国会计制度改革后,我们借鉴西方会计技术和方法并与之交流的地方越来越多。西方会计有其一套专门术语,且大多与日常含义不同。如:overhead; work-in-process 等等。如不了解这些专门用语,根本无法理解或翻译。普通的英汉词典对此的解释往往词不达意或不准确。另外,在会计领域中也不断出现新的词汇。为了满足广大会计及审计、金融等人员的迫切需求,以及适应改革和对外经济交流的需要,我们编纂了这部辞书。

在编写过程中,我们参考了大量的国外有关会计、金融、审计等方面的资料和词书,有针对性地选择了一些有实用性的会计专用语。如:美国会计师协会、美国执业会计师协会、英国成本和管理会计师协会等机构出版的文献、文章和资料,以及国外最新出版的有权威性的会计手册和著作。

此外,编者还系统地收集了我国有关会计、审计、金融等行业的词汇,特别是改革开放后,这些行业出现的新词汇与专门用语。同时,考虑到会计工作涉及各行各业的特点,因此,有选择地辑录了各行各业与会计相关的词汇,以便读者使用起来方便,节省查找资料的时间。

本辞典收录约 14 万词条,涉猎内容广泛,实用性强。这本书是从事会计、财务、审计、金融、证券等行业人员的必备工具书,也是大专院校有关专业师生的有价值的参考书。

由于编者水平有限,接触到的资料也有限,有些译名可能不尽确切,不足之处,热忱欢迎广大读者批评指正。

编 者

1997 年 2 月

Chief Editor's Note

This dictionary of about 140,000 entries is published to meet the rapid development of Chinese accounting, auditing, finance since reform and opening to the outside world. Those engaged in the fields of accounting, auditing, finance and others related to these areas are increasing in number. They badly need a dictionary covering a large number of the terms relating to accounting, auditing, finance and other areas related to them so as to satisfy their work and make exchanges with their foreign counterparts. This dictionary has been compiled primarily meet the above-mentioned readers' requirement.

In the course of compilation we have made a reference to the dictionaries and books related to accounting, auditing and finance published by Chinese and foreign academic institutions. Especially, we have consulted the dictionaries, books and documents published by American National Association of Accountants, American Institute of Certified Public Accountants and British Institute of Cost and Management Accountants. The majority of these terms have been culled from the chief editor's translation and editing work over several decades at the Beijing Foreign Languages Press and with the journal *Social Sciences in China* (English edition). Thousands of authorized and authoritative publications translated from English and published in China were surveyed for this dictionary.

The entries in the Chinese-English section are arranged according to the Chinese phonetic alphabet (*pinyin*) and those in the English-Chinese section are arranged according to the English alphabet.

I hope this dictionary will be helpful to foreign accountants and auditors and other economists conducting researches on the fields of finance, accounting, auditing and those related to these areas. Any suggestions from improvement would be appreciated.

Xie Zhenqing
Senior Editor, Social Sciences in China
(English edition)
Beijing, 100720, PRC

用法说明

英 汉 部 分

- 一、英语词目,按英文字母顺序排列。
- 二、有多种译文的词条,用逗号“,”隔开,以示区别。
- 三、有些条目需要补充说明时,说明部分放在圆括号“()”内。
- 四、某些专业性强的词目,所属行业或专业的说明文字放在方括号“[]”内。

汉 英 部 分

- 一、本部分收录的词条,按《汉语拼音方案》的发音顺序排列,音同字不同的词条,参考《现代汉语词典》的词条排列顺序。
- 二、有多种译文的词条,译文之间用分号“;”隔开。
- 三、某些词条英译文相同但汉语译文不同,如“contract”译为“合同”,又称“契约”,它们以不同词条分别出现。
- 四、有些条目需要补充说明时,说明部分放在圆括号“()”内。
- 五、某些专业性强的词目,所属行业或专业的说明文字放在方括号“[]”内。



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1962年南京大学英语系毕业。
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《最新商务英汉汉英大辞典》

《新现代汉英词典》

等著作。

ABIM 03/07

目 录

前言	(1)
用法说明	(3)
英汉部分	(1—728)
汉英部分	(729—1474)
一 汉语拼音检字表	(729—742)
二 词典正文	(743—1474)
附录	(1475—1509)
一 世界主要货币名称	(1475—1481)
二 会计常用缩略语	(1482—1504)
三 国际主要会计及其相关机构	(1505—1507)
四 常见企业资金平衡表会计科目	(1508—1509)

A a

- A class** 第一流
a complete set of materials and equipment 物资配套
a divisible 可分割的
a favor 以...为受益人
a hundred and fifty percent method 百分之一百五十余额递减折旧法
a hundred percent time premium system 百分率奖金制
A stock 甲级股票
AAA 最高债券
Abacus 《算盘》[澳大利亚], 算盘
abalienate 让渡
abalienation 让渡
abandon 投保
abandoned goods 被弃货物
abandoned mine 报废的矿井
abandoned project 报废工程
abandoned property 废弃财产, 已放弃产权财产
abandoned property not charged-off 未注销废弃财产
abandonee 由保险人委以海损财物全部权利的承保人
abandonment 委付, 报废
abandonment charge 废弃费用
abandonment clause 委付条款[保险]
abandonment expenses 废弃费用
abandonment in extractive industry 采掘工业的废弃
abandonment loss 报废损失, 废弃损失
abandonment of appeal 撤销上诉
abandonment of contract 撤销合同
abate 撤销
abate a price 降价
abatement 减免, 减价, 低减, 打折扣, 冲销[外汇市场], 折扣
abatement cost 消除有害事物的成本
abbreviated drawing 简图
ABC method ABC 法
ABC transaction ABC 交易, 三方交易
aberrations in supply and demand 供求关系变动
abide by agreement 遵守合同, 遵守合约
abide by the contract 遵守合同, 遵守合约
ability theory of taxation 按负担能力课税说
ability to accommodate social funds 社会融资能力
ability to bargain 议价能力
ability to borrow 借债能力, 借款能力
ability to borrow overseas 国外借款能力
ability to buy 购买能力
ability to communicate 通讯能力
ability to compete 竞争能力
ability to invest 投资能力
ability to pay 有偿付能力, 支付能力, 偿付能力
ability to repay in foreign exchange 外汇偿付能力
ability to repay investment in foreign exchange 外汇偿付能力
ability to repay loan 偿还借款能力, 借贷偿还能力, 借款偿还能力
ability to sell 销售能力
ability to take the burden (of industry) 承担能力
abnormal conditions 不正常情况
abnormal cost 特别成本
abnormal depreciation 特别折旧, 非常折旧
abnormal gains 特别收益
abnormal item 非常项目
abnormal loss 特别损失, 特殊损失, 非常损失, 过大的损失, 过多的损失
abnormal profits 非正常利润
abnormal retirement 异常退废
abnormal risk 特殊(别)风险
abnormal spoilage 异常损耗
abode 营业所
abolish a tax 取消征税
abolishment 撤销
abolishment of obligatory payments in gold 解除用黄金支付的义务
aboriginal cost 原始成本
abortive enterprise 经营失败的新企业
abortive saving 未能实现的储蓄
above norm 超额
above par 超过面值, 超过票面, 超出票面价值,

超面值,高出平价,高于票面价值,高于平价,票面以上

above quota 超额

above the average quality 一般水平以上的质量

abovenorm construction projects 限额以上的建设项目

above-norm piecework wage 计件超额工资

above-norm project 限额以上的合同

above-normal loss (ANL) 超正常损失

above-purchase quota premium 超购加价

above-quota current fund 超定额流动资金

above-quota loan 超定额贷款,超定额借款

above-quota piece rate wages 计件超额工资

above-quota production bonus 超定额生产奖金

above-quota production bonus plan 超定额生产奖金计划

above-the-line 线上,线上预算[英国预算中的经常性项目]

above-the-line expenditure 线上项目支出,线上预算支出,经常预算支出

abrasion 磨损

abrasion of coin 铸币磨损

abridged general view 示意图

abrogation of agreement 废除合同

absconding debtor 失踪债务人

absence debtor 失踪债务人

absence of alterations 没有改动

absence of changes 没有改动

absence of multicollinearity 无多重共线性

absence of restrictions 无约束

absent (ABS) 停止办公[电传用语],用户不在[电传用语]

absent without leave 旷工

absentee ownership 遥领制,遥有制所有权

absenteeism 旷工,不遵守劳动契约

absolute acceptance 单纯承兑,单纯认付,无条件承兑

absolute accuracy 绝对准确

absolute advantage 绝对优势

absolute advantage theory 绝对成本说,绝对利益论

absolute assignment 绝对转让,无条件转让

absolute average error 绝对平均误差

absolute cash flow 绝对现金流量

absolute conveyance 绝对让渡,无条件让渡

absolute cost 绝对成本,纯粹成本

absolute cost advantage 绝对成本优势

absolute cost of production 绝对生产费

absolute cover 绝对保险,绝对保值

absolute demand 绝对需求,绝对需要

absolute difference in cost 成本绝对差

absolute efficiency inspection 绝对效率检验

absolute endorsement 无条件背书

absolute error 绝对误差

absolute fixed capital 绝对固定资本

absolute fixed cost 绝对固定成本

absolute income 绝对收入

absolute income hypothesis 绝对收入假设,绝对所得假说

absolute inflation 绝对通货膨胀

absolute liability 绝对赔偿责任

absolute liability of carrier 承运人的绝对义务

absolute monopoly 绝对垄断,完全垄断

absolute net loss 绝对净损[保险]

absolute number 绝对数

absolute order to pay 单纯支付命令

absolute ownership 绝对所有权

absolute par 绝对平价

absolute par of exchange 绝对外汇平价,绝对汇兑平价,固定汇兑平价

absolute price 绝对价格

absolute price competition 绝对价格竞争

absolute profit 绝对利润

absolute promise to pay 绝对无条件付款,单纯支付承诺

absolute property 完全所有

absolute quantity of moral depreciation 无形损耗绝对量

absolute quota 绝对配额

absolute sale 无条件销售,绝对销售额

absolute stability 绝对稳定性

absolute standard of living 最低生活标准,最低限度生活水准

absolute title 绝对产权,绝对产权的法律证明文件

absolute total loss 绝对总亏损,绝对全部损失

absolute utility 绝对效用

absolute wage cost 绝对工资成本

absolute wages 绝对工资

absolute weight 绝对权数

absolve 解除责任

absorb 分摊转帐,帐户之间的分摊转帐

absorb currency 吸收货币

absorb idle funds 吸收游资

absorbed burden 已负担的间接成本,已分配间接费用,已分摊间接费用

absorbed cost 已分配成本,已分摊成本,归入成本,已吸收成本

absorbed declination 已分摊跌价差额

absorbed expenses 已负担的费用, 已分配费用, 已分摊费用

absorbed overhead 已分配间接费用, 已分摊间接费用, 已吸收共同成本

absorbed overhead costs 已分配间接费成本, 已分摊间接费成本

absorbing state 吸收状态

absorption account 吸收帐户, 费用分摊帐户, 成本分摊帐户

absorption approach 吸收分析法

absorption cost 吸收成本, 全部成本

absorption costing 全部成本订价法, 全部成本计算法, 吸收成本法, 吸收成本计算, 归纳成本法

absorption costing basis 全部成本计算基础

absorption costing income statement 吸收成本计算收益表

absorption distribution 吸收分布

absorption of corporate bonds 公司债吸收

absorption of market 市场容纳量, 市场容量

absorption of surplus funds 剩余资金吸收

absorption rate 吸收率

absorption rule 吸收规则

absorption standard costing 吸收标准成本计算

absorption state 吸收状态

absorptive capacity for external assistance 吸收外援的能力

abstract account 月结帐户, 摘要帐户

abstract book 摘要帐簿, 收支摘要簿

abstract invoice 摘要发票, 摘要货单

abstract ledger 摘要分类帐

abstract of account 帐单, 帐目摘录, 帐户摘要, 对帐表, 对帐单, 抄帐单

abstract of financial statement 财务报表摘要

abstract of posting 过帐表

abstract of title 产权说明书

Abu Dhabi Interbank Offered Rate (ADIBOR) 阿布扎比银行间放款利率

abundance of capital 资本充足

abundance of commodity supplies 商品供应充足

abundant capital 充足的资本

abuse in the granting of loans 任意滥发贷款

abuse of rights 滥用权利

abusive tax shelter 避税合伙

acceding state 参加国

accelerate payment 加快支付

accelerate the maturity 加速到期日, 提前到期日

accelerated accumulation 快速累积

accelerated amortization 快速摊提, 快速摊销, 加速摊提, 加速摊销

accelerated amortization methods 加速推销方法

accelerated cost recovery system 加速成本回收制

accelerated depreciation 加速折旧法, 快速折旧

accelerated depreciation method 加速折旧法

accelerating premium pay 奖金累进工资制

acceleration clause 提前支付条款

acceleration of inflation 通货膨胀加速

acceleration of turnover 周转加速

accept 允付, 承诺, 承兑

accept a bill 承付期票

accept a case 受理案件

accept a commission 接受委托

accept a contract 接受合同

accept a draft 承兑汇票

accept an invoice 承兑单

accept an offer 接受报价

accept an order 接受订单, 接受订货

accept cargo 接收货物

accept customers' materials for processing 来料加工

accept insurance 接受保险, 承保

accept invoice 承付帐单

accept jobs with materials supplied by clients 来料加工

accept money deposits 吸收存款

accept one's order as per instructions 接受买方订单的指示

accept orders 承揽订货

acceptability condition 承受条件

acceptable accounting principle 可接受的会计原理

acceptable currency 可接受的货币

acceptable date 可接受的期限

acceptable hypothesis 可接受假设

acceptable level 可接受水平

acceptable period 可接受的期限

acceptable price 可接受的价格, 可接受的估价

acceptable principle 可接受原理

acceptable quality 可以接受的质量

acceptable quality level 可接受品质水准, 可接受质量水平, 验收质量标准

acceptable quality limit 可接受质量标准

acceptable rates 可接受的价格, 可接受的估价

acceptable term 可以接受的期限

acceptable terms 可以接受的条件
acceptable terms of payment 可接受的支付条件
acceptable time 可接受的期限
acceptable time limits 可接受的期限
acceptable value 容许值
acceptance 认付[支票], 收货检验, 允付, 承兑, 单纯承兑, 单纯认付, 承诺, 点收
acceptance and guarantee 承诺与保证, 承诺支付, 接受承付
acceptance and rejection criteria 承兑拒付标准
acceptance and settlement of import bills 进口票据的承兑与清算
acceptance bank 票据承兑银行
acceptance bill 承兑汇票
acceptance book 承兑汇票登记簿
acceptance business 票据承兑业
acceptance by intervention 参加承兑
acceptance certificate 验收单, 验收合格证, 验收证书
acceptance charge 承兑费用
acceptance check 验收
acceptance commission 承兑手续费, 承兑佣金, 承兑费用
acceptance contract 承兑合同
acceptance corporation 债券承兑公司
acceptance created against export collection 重开票[出口汇票], 出口托收承兑[出口汇票]
acceptance credit 承兑信用证, 承兑信用, 承付信用, 承兑信贷, 承兑信用, 票据承兑信贷
acceptance credit facility 承兑信用服务
acceptance criterion 承兑标准
acceptance dealer 承兑汇票经纪商
acceptance draft 承兑汇票
acceptance fee 承兑费用, 认付费
acceptance for carriage 承运
acceptance for honor 参加承兑
acceptance house 承兑行, 承兑商行, 承兑商号, 承兑所, 票据承兑所, 票据承兑行, 期票承兑行
acceptance in blank 不记名承兑, 空白承兑
acceptance ledger 承兑票据分类帐
acceptance letter of credit 承兑信用证
acceptance liability 承兑责任
acceptance line 承兑限额, 最高承兑限额
acceptance market 证券市场, 票据承兑市场, 承兑票据市场
acceptance maturity record 承兑票据到期记录
acceptance method 承兑方式

acceptance of a bill 承付帐单, 帐单承付
acceptance of a bill of exchange 承兑汇票
acceptance of a draft 汇票承兑
acceptance of bill 承兑汇票, 票据承兑
acceptance of checks 票据承兑
acceptance of completed projects 竣工验收
acceptance of goods 承运货物
acceptance of materials 材料验收
acceptance of offer 承诺, 接受报价
acceptance of promissory notes 接受期票
acceptance of repeating quantities and items 再接受买方所订之数量和品种
acceptance of risk 承担风险
acceptance of single lot 单批接受
acceptance of work 工程验收[建筑]
acceptance on security 担保承兑
acceptance payable 应付承兑汇票, 应付承兑票据
acceptance qualified as to place 限定地点承兑, 对付款地点有限制的承兑
acceptance qualified as to time 对付款时间有限制的承兑, 限定时间承兑
acceptance rate 票据贴现率, 票据承兑率, 票据贴现率, 承兑利率
acceptance receivable 应收承兑汇票, 应收承兑票据
acceptance register 承兑票据登记簿
acceptance report 验收证书
acceptance sampling plan 验收抽样法, 验收取样方案
acceptance summary report 验收总结报告
acceptance supraprotest 参加承兑拒付汇票
acceptance test 验收, 验收检(试)验
acceptance with two bank names 双具名银行承兑汇票
acceptance without inspection 无检验接受
acceptances by other offices 本支店承兑票据
acceptance-type financing 承兑型资金融通
accepted 已承兑
accepted accounting principle 公认会计原则
accepted bill 已承付期票, 已承兑票据
accepted bill number 进口到单编号
accepted bond 已承兑债券
accepted draft 已承兑的汇票
accepted rate of exchange 外汇承兑率
accepted rise in prices 通常的物价上涨率
accepter 承揽人, 承诺人, 承兑票据人, 承兑人
accepting bank 承兑银行
accepting house 承兑行, 承兑商行, 承兑商号, 承兑所

accepting house credits 承兑商号信用
 Accepting Houses Committee (AHC) 承兑行委员会[英国]
 accepting leases 承租
 accepting responsibility 承担责任
 acceptor 承付人, 承揽人, 承诺人, 承兑人, 承兑票据人, 承兑人
 acceptor for honor 参加承兑人
 access 市场销路, 选取
 access card 英国劳合、米兰、国民西敏寺等银行联合发行的信用卡
 access time 处理时间
 access to market 进入市场, 进入市场的机会
 accessibility 可达性
 accessible boundary point 可过边界点
 accessible by postal communication 通邮
 accessible port 可通行港
 accession 雇用职工, 财产自然增益
 accession rate 雇用率, 就业增长率
 accession to an estate 继承产业
 accessions tax 财产增益税
 accessories 配件
 accessories and repairs 零部件
 accessories of the vessel and the freight 船舶与运费之从属利益
 accessory contract 附加合同, 附加契约
 accident 事故, 意外事故
 accident and death benefit insurance 意外及伤亡保险
 accident and health insurance 意外及医疗保险
 accident book 事故记录簿
 accident cost 事故费用
 accident frequency 事故频率, 意外事故频率
 accident frequency rate 意外事故频率
 accident insurance 意外保险, 意外险, 事故保险, 伤亡保险
 accident prevention 安全措施
 accident rate 事故发生率, 事故率
 accident reduction bonus 安全奖金, 减少事故奖金
 accident statistics 事故统计
 accidental damage 意外损害, 意外损坏
 accidental error 随机误差
 accidental losses 意外损失
 accidental price changes 偶然的的价格变动
 accommodate by accepting time LC 通融接受远期信用证
 accommodate money 通融借钱
 accommodating accounts 调节帐户
 accommodating capital movement 调整资本移

动
 accommodating financial transaction 通融性金融交易
 accommodating transactions 调节性交易
 accommodation 通融资金, 融通, 贷款
 accommodation acceptance 通融承兑汇票
 accommodation acceptor 通融承兑人
 accommodation berth 通融船席
 accommodation bill 通融票据, 通融汇票, 通融汇票, 融通票据, 空头支票
 accommodation bill of lading 空头提单, 融通提单[运输], 通融提单
 accommodation bills issued 已发出通融票据
 accommodation check 通融支票
 accommodation draft 通融汇票, 融通汇票
 accommodation endorsement 融通背书, 通融背书, 通融票据背书
 accommodation endorser 通融背书人, 通融票据背书人
 accommodation kite 通融票据, 欠单, 空头支票
 accommodation line 通融业务
 accommodation maker 通融票据出票人
 accommodation note 欠单, 融通票据, 通融票据
 accommodation of funds 资金融通
 accommodation paper 通融票据, 欠单, 融通票据
 accommodation party 融通票据关系人, 融通人, 通融有关方面
 accommodation sale 转批
 accommodation signature 担保签字
 accommodator 贷款人
 accompanying document 附属单据
 accomplish 实现
 accomplished bill of lading 已经提货的提单, 已使用提单[运输业], 已提货的提单
 accomplishment 成果
 accomplishment ratio 完成率[智力测量中的]
 accord and satisfaction 协议与补偿
 accord wages 合同工资
 according to different categories of taxes 按照税种划分
 according to law in the agreement concluded between the parties to the venture 依法由合营各方的协议
 according to schedule 按照预定时间表, 按照预定计划
 according to the qualitative and quantitative norms laid down in contracts 按定货合同保质保量
 according to usual practice 按照惯例

according to value 按值
 accords on depositing money in each other 互相存款协议
 account 结帐, 广告公司的客户, 报表, 报告书, 帐款, 帐目, 帐期[投资], 帐户, 帐户编号, 帐户号码, 帐产, 科目
 account adjustment 帐户调整
 account agent 记帐代理人
 account analysis 帐目分析, 帐户分析
 account as recorded in a ledger 分类帐科(帐)目
 account audit 帐户审计
 account balance 帐目(户)结余, 帐目(户)余额, 结平
 account balanced 结平的帐户
 account bill 帐目表
 account book 帐簿, 帐册, 会计簿册
 account book paper 帐册用纸
 account bought 代购清单
 account categories 会计科目分类, 帐户分类
 account chart 帐户一览表
 account classification 帐户分类, 会计科目分类
 account closed 此户已取消, 帐户已结清
 account closing procedure 结算手续
 account code 科目代号, 帐户, 帐户编号, 帐户号码
 account code number 帐户编号
 account control 帐户控制
 account credit 赊帐
 account current 业务月报, 活期(存款)帐户, 来往帐户
 account customer 顾客帐户
 account day 结算日
 account debtor 债务人
 account distribution memo 入帐通知单
 account does not balance 帐目不符
 account duty 遗产清算税
 account executive 业务经管人, 业务员, 客户业务经理[广告公司等]
 account for one's own 私人帐目
 account form 帐户(格)式
 account holder 顾客帐户
 account in balance 平衡帐户
 account in transit 未达帐(户)
 account in trust 信托帐户
 account manager 帐户经理, 会计经理
 account matrix 帐户矩阵
 account method 帐户法
 account note 帐目表(单)
 account number 帐号, 会计科目编号, 科目编

号, 帐户, 帐户编号, 帐户号码
 account number plan 帐户编号法
 account of 某某人之帐户
 account of advances 预付帐户
 account of application of funds 资金占用科目, 资金运用帐户
 account of assets 资产台帐
 account of bankruptcy 破产帐
 account of business 收支计算书, 营业报告书, 营业科目
 account of cash in vault 库存现金簿
 account of credit sales 赊卖(销)帐户
 account of disbursement 支出帐户
 account of exchequer 金库帐
 account of executors 遗产清册
 account of goods purchased 购货帐目
 account of goods sold 销货帐, 销货帐户
 account of payments 支出帐户, 支出表, 付款帐户
 account of proceedings 遗产会计报告
 account of purchase 购货帐单, 采购帐户
 account of receipts 收入帐户, 收入表
 account of receipts and payments 收支表, 收支对照表
 account of the agent 代理人的工作报告
 account of the exchequer 国库帐
 account of treasury 国库帐, 金库帐
 account officer 会计主管人
 account on transfer transactions 转帐帐户
 account paid 已付帐款, 付讫
 account party 开证申请人[信用证], 进口贸易商, 进口商, 被授信人, 被记帐人[汇兑], 由银行代其开信用证者
 account payable (AP) 应付款
 account payable interline 同行业单位之间应付帐款
 account payable ledger 应付款明细帐, 应付帐款分类帐
 account payable subsidiary ledger 应付帐款分户帐, 应付帐款明细分类帐
 account payable to superior 付上级帐款
 account payee 收款人帐, 收款人帐户, 入帐受款人
 account payee only 只付给收款人
 account point 存款帐户地点
 account price 记帐价格
 account receivable assigned 应收帐款转让
 account receivable ledger 应收款明细帐
 account rendered 结欠清单, 借贷细帐[贷方交给借方审查和清算的]

account sales 承销清单, 承销帐, 销售(货)清单, 赊卖, 赊售(销), 售货清单
account settled 清算(讫), 决算
account stated 借贷双方认可的细帐, 认可帐款, 细帐, 已定帐目, 债务人认为无误的确定清单
account structure 帐户结构
account symbol 科目符号
account symbol system 帐户记号法
account title 帐户名称, 会计科目
account title for annual expenditures 岁出科目
account title for annual receipts 岁入科目, 年收入项目
account titles for annual expenditures 年支出项目
account to be credited 应列贷方科目
account to be debited 应列借方科目
account to give 支出帐目
account to receive 收入帐目
account transacting 会计事项
account transfer 转帐帐目
account transfer memo 转帐通知单
account turnover 周转帐户
account valuation 估价帐户, 估价帐目
account verification 会计鉴定
account with persons 对人帐户
account working 业务帐户
account year 帐户年度, 会计年度
accountability 会计责任
accountability in management 管理责任
accountability unit 会计责任单位
accountable 负有会计责任的
accountable condition 会计情况
accountable event 会计事项
accountable officer 会计主管人
accountable person 会计人员
accountable receipt 正式收据, 入帐收据
accountable warrant 正式凭单
account-account dealing 对帐交易
accountancy 会计学, 《会计》[英国], 会计工作
accountancy law 会计法
accountancy service 会计业务
accountant 会计, 会计员, 会计师, 出纳员
accountant and secretary 帐房
accountant bill 帐目表
accountant expert 会计专家
accountant general 会计长, 会计主持人, 会计主任
accountant in bankruptcy 清理会计师
accountant in charge 主管会计, 主办会计, 会

计主管员
accountant's certificate 会计师证明书, 查帐证明书
accountant's department 会计科
accountant's handbook 会计人员手册
Accountant's Index 《会计师目录》[美国]
Accountants International Study Group (AISG) 会计师国际研究组
Accountants' Journal 《会计杂志》[英国、新西兰]
accountant's legal liabilities 会计师法律责任
Accountant's Magazine 《会计师杂志》[英国]
accountant's opinion 查帐意见书, 查帐员意见, 查帐员意见书
accountant's report 查帐报告, 会计师报告, 会计师查帐报告
accountant's responsibility 会计人员责任
accountantship 会计职务
accountee 开证申请人[信用证], 被记帐人[汇兑], 由银行代其开信用证者
account-form balance sheet 帐户式资产负债表
account-form income statement 帐户式收益表
account-form profit and loss sheet 帐户式损益计算书
account-form profit and loss statement 帐户式损益计算书
accounting 结算帐目, 会计, 会计核算
accounting act 会计法
accounting activity 会计活动
accounting alternatives 会计变通方法
accounting analysis 会计分析
accounting and business research 会计和商业研究
accounting and reporting by development stage enterprises 发展阶段中企业的会计和报告
accounting and reporting by insurance companies 保险公司的会计处理和报告方法
accounting and reporting by insurance enterprises for certain long-duration contracts and for realized gains and losses from the sale of investments 保险公司对某些长期合同和已实现投资出售损益的会计处理和报告
accounting and reporting standards 会计及报告准则
Accounting and Reporting Standards for Corporation Financial Statement 《用于公司决算表的会计和报告准则》[美国]
accounting as an information system 会计作为资料处理系统
accounting assistant 助理会计

accounting assumption 会计假设
accounting audit 会计审计
accounting based on legal requirements 按会计法规进行的会计核算
accounting basis 会计基础
accounting book 帐簿(册), 会计帐簿
accounting by debtors and creditors for troubled debt restructurings 债务人和债权人对滞还贷款重新安排的会计
accounting by electronic data processing 会计工作电子计算机化
accounting by machine method 机械化会计
accounting by month 月份结算
accounting capital 会计资本
accounting changes 会计变更
accounting check 会计检查(验), 会计审查
accounting check-up 会计检查(验), 会计审查
accounting clerk 会计员
accounting code 会计法规, 会计条例, 会计代号
accounting concepts 会计概念
accounting control 会计监督, 会计控制, 会计管理
accounting convention 会计常规, 会计惯例
accounting cost control (ACC) 会计成本管理, 会计成本控制, 会计成本监督, 成本管理
accounting currency 记帐货币
accounting cycle 会计循环, 会计周期
accounting data 会计资料
accounting data process 会计资料处理
accounting departmentalization 会计业务管理组织化
accounting depreciation 会计折旧
accounting disclosure 会计内容开示
accounting disposition of variances 差异的会计处理
accounting distribution 会计分配
accounting document 会计单据, 会计凭单, 会计凭证
accounting entity 会计单位, 会计核算单位
accounting entity of government department 政府部门会计核算单位
accounting entry 会计分录
accounting errors 会计差错
accounting estimate 会计估价, 会计概算
accounting ethics 会计道德
accounting event 会计事项
accounting evidence 查帐证据
accounting exchange rate 会计汇率
accounting exposure 会计暴露

accounting fiduciary 财产信托
accounting firm 会计事务所
accounting for a pooling 联营会计, 联合经营会计
accounting for acceptance 承兑票据的会计处理
accounting for agency and branch operations 代理店和分店会计
accounting for assets acquisition 取得资产的会计处理, 资产购置的会计处理
accounting for assets expirations 资产消耗的会计处理
accounting for branch office 分支机构会计
accounting for certain acquisitions of banking or thrift institutions 对银行或储蓄机构的某些收购的会计处理
accounting for changing money value 币值变动会计
accounting for compensated absences 贴补缺勤的会计
accounting for contingencies 或有事项会计
accounting for contingencies—transition method 或有事项会计——过渡法
accounting for convertible debt and debt issued with stock warrants 可调换债务和发行购股证债务会计
accounting for costs and initial rental operations of real estate projects 不动产项目的成本和期初出租经营的会计处理
accounting for discontinued operations 已停业务的会计处理
accounting for equity 产权会计
accounting for estate income 遗产收益会计
accounting for estates and trusts 遗产及信托资产会计
accounting for external reporting 外部报告会计
accounting for foreign operations 国外业务会计
accounting for forward exchange contracts 远期外汇合同的会计
accounting for franchise fee revenue 特许权使用费收益的会计
accounting for future contracts 期货合同的会计处理
accounting for human resources 人力资源会计
accounting for idle time 停工时间的会计处理
accounting for income taxes 所得税的会计处理, 所得税会计