



The Association of  
Accountants and  
Financial Professionals  
in Business

美国管理会计师协会

MANAGEMENT  
ACCOUNTING GLOSSARY  
ENGLISH-CHINESE

# 管理会计词典

英汉对照

美国管理会计师协会 (IMA) 编

刘霄仑 主译

杨继良 审

刘誉阳 校

中国财经出版传媒集团



经济科学出版社  
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# 前 言

本词典是在美国管理会计师协会 (IMA) 于 1990 年 11 月发布的《管理会计公告第 2A 号: 管理会计词汇》的基础上修订而成。自首次发布至今, 管理会计领域已经经历了巨大的变化, 新的成本方法和生产技术不断涌现, 新科技层出不穷, 商务环境也日益国际化。这些变化都导致了管理会计知识主体的不断扩张, 以及管理会计师掌握新兴专业词汇的巨大需求。此次新修订的《管理会计词典》, 就是为了满足管理会计师在这种新环境下的需求。

此次修订工作由 IMA 的驻场教授及科研副总裁瑞夫·劳森主持。修订版中文翻译工作由刘霄仑主持, 由杨继良审校。

本词典 (英汉对照) 共收录 2009 个辞条。辞条以英文字母顺序排列, 每个辞条都包括英汉对照的单词及其释义, 其中英文在上, 中文翻译在下。

在翻译过程中, 为保证术语翻译的准确达意, 综合参考了以下中文版教材术语的译法: 《战略成本管理》(爱德华·布洛克等著, 王斌等译, 人民邮电出版社 2005 年版); 《管理会计教程》(查尔斯·亨格瑞等著, 潘飞等译, 人民邮电出版社 2006 年版); 《高级管理会计》(罗伯特·卡普兰等著, 吕长江主译, 东北财经大学出版社 1999 年版); 《管理会计: 决策信息》(陈晋平等译, 中信出版社 2004 年版); 《CMA 考试所用词汇的专业词典 (英汉对照)》(IMA 2011 年 3 月编, 杨继良译)。

## 致谢

感谢先进管理联盟国际 (Consortium of Advanced Man-

agement, International, CAM-I) 允许收录 CAM-I 词汇表及其他出版物中的相关定义。也感谢盖瑞·考金斯 (Gary Cokins)、迪尔德丽·科利尔 (Deirdre Collier)、约翰·鲁德 (John Rude) 和托马斯·史密斯 (Thomas Smith) 在修订过程中所做的工作。

感谢青岛大学商学院周咏梅教授组织部分教师及研究生对辞条进行了初译。其中周咏梅负责初译的整体组织和协调工作, 王晓琳、崔璇各负责部分辞条的初译组织工作, 参与初译人员包括田青、蔡妍妍、王乾、付超、王晓琳、陈明欣、刘燕梅、李茜、王玮、崔璇。

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美国管理会计师协会 (IMA)

刘霄仑

2017年9月10日

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## A

AAA See American Accounting Association.

AAA 见美国会计学会。

Abandonment Voluntary surrender of property.

报废 自愿放弃财产。

Abandonment Value The amount that can be realized by liquidating an asset or project before its economic life has ended. See Liquidation Value.

废弃价值, 清算价值 在经济使用年限结束前可以通过清理资产或项目来实现的数额。见清算价值。

ABC See Activity-Based Costing.

ABC 见作业成本法。

Abnormal Cost An unusual or atypical cost whose occurrence is usually irregular and unexpected.

非常成本 反常或非典型的成本, 它的发生往往是不规律或非预期的。

Abnormal Spoilage Unacceptable units that are not expected to occur under an efficient production process.

非正常损耗 在有效生产流程下预期不应发生的不合格品数量。

Absorbed Overhead That portion of factory indirect cost that has been allocated under traditional standard costing to a specific

product. The allocation process is usually carried out by the application of an appropriate overhead rate to specific units of production. Also called Applied Overhead.

**已分摊间接费用** 在传统的标准成本下已经分配给特定产品或适销服务的那部分工厂间接成本。分配过程通常通过适当的摊销率来分配到特定单位的产品。又称已分配间接费用。

**Absorption (Full) Costing** A method of product costing that includes all types of manufacturing costs, including fixed manufacturing overhead, in the costs included in product inventory.

**吸收(完全)成本法** 将所有各类制造成本,包括固定制造成本,分配给产品库存成本的一种成本计算方法。

**Accelerated Cost Recovery System (ACRS)** A method of depreciation, established by the Economic Recovery Act of 1981, that allows for depreciation over periods of 3, 5, 10, and 15 years. These periods are not intended to represent the useful lives of the assets involved, and in most cases will be much shorter than the actual useful lives. This system eliminates the concept of salvage value from the calculation of depreciation.

**加速成本回收制度 (ACRS)** 1981年《经济复苏法案》确立的一种折旧方法,允许在3年、5年、10年、15年期折旧。这些期间并不代表所涉资产的使用寿命,并在多数情况下短于实际有效使用寿命。这种方法忽略了折旧计算中的残值概念。

**Accelerated Depreciation** A pattern of depreciation in which the amount of depreciation computed in the early years is greater than the amount computed in the later years and/or the time period for depreciation is significantly less than the economic life



of the asset.

**加速折旧** 一种折旧方法，其前期计提的折旧金额大于后期计提的金额，同时（或）折旧的期间明显短于资产的经济使用年限。

**Accountability** The obligation of a party to answer for the discharge of their responsibility.

**受托责任** 一方履行其职责的义务

**Account-by-Account Method** A method of determining fixed and variable costs at the lowest level at which costs are aggregated. The sum of these determinations gives the fixed and variable components of the whole activity or process.

**个别计价法** 汇总成本时确定固定成本和可变成本最低水平的一种方法。这些构成了作业或流程中的固定和可变部分。

**Accounting** The process of classifying, recording, and summarizing in a significant manner and in monetary terms transactions and events that are, in part at least, of a financial character, and interpreting the results thereof. (Adapted from APB Statement No. 4.)

**会计** 以货币为单位，以分类、记录、汇总为重要方式，传递一个经济实体财务性质的交易和事项并解释结果的过程。（改编自会计准则委员会声明第4号）

**Accounting Control** The methods adopted within a business to safeguard its assets as well as check the accuracy and reliability of its accounting data and financial records. It includes such controls as the system of authorization and approval, physical control over assets, and internal auditing. Also included are controls to separate duties concerned with record keeping and accounting

reports from those duties concerned with operations or asset custody.

**会计控制** 一个企业内部采用的方法，用以保障其资产以及检查其会计数据和财务记录的准确性和可靠性。它包括控制系统的授权和批准，对资产的实际控制，内部审计制度等；同时包括对不同的职责的控制，记录保管职责以及来自运营或资产托管职责的会计报告。

**Accounting Cycle** The sequence of steps and procedures in the accounting process initiated by an accounting event and completed during each accounting period.

**会计循环** 会计事项的步骤顺序和程序，在一个会计期间内完成。

**Accounting Entity** An entity for which accounting records are maintained. Contrast with Legal Entity.

**会计主体** 会计记录的主体。区别于法律主体。

**Accounting Information System** The system of records kept by an organization to accumulate data to meet the requirements of external and internal decision makers.

**会计信息系统** 组织用以进行数据归集从而满足内部或外部决策者需要的一种记录核算系统。

**Accounting Principles Board (APB)** The professional body that established financial reporting principles in the U. S. from 1959 until its replacement in 1973 by the Financial Accounting Standards Board (FASB).

**会计准则委员会 (APB)** 1959 年美国建立的制定财务报告原则的专业机构，1973 年被财务会计准则委员会 (FASB) 取代。

**Accounting Profit** The net income of an entity measured using financial accounting principles. Unlike Economic Profit, it does not include a deduction for the cost of equity capital.

**会计利润** 对某一主体采用财务会计原则核算得到的净收入。其与经济利润不同，不包括对权益资本成本的扣除。

**Accounting Rate of Return** Income for a period divided by average investment during the period. The accounting rate of return is based on income rather than discounted cash flows, and hence may be a poor decision-making aid.

**会计收益率** 一个时期的收益除以该段期间的平均投资。会计收益率是基于收益而不是折现现金流，因此可能对决策帮助不大。

**Accounting Standards** Accounting rules promulgated by an authoritative body (such as the IASB, FASB, or GASB) used in the preparation of financial information.

**会计准则** 由权威机构（如国际会计准则理事会、财务会计准则委员会、会计准则理事会）颁布的用于编制财务资料的会计规则。

**Accounting System** The methods and procedures used to accumulate, classify, record, and report business events and transactions.

**会计制度** 在归集、分类、记录和报告业务活动和交易时所应遵循的方法和程序。

**Accounting-Based Waste** Scrap, downtime, inefficiency, and waste built into standards; idle capacity costs charged to product.

**会计性浪费** 成本标准中所包含的废料、停工、效率低下

和浪费；计入产品的闲置生产能力成本。

**Accounts Payable Turnover** Calculated as the ratio of credit purchases to average accounts payable.

**应付账款周转率** 由赊销额除以应付账款平均余额计算得出。

**Accounts Receivable** The amounts due an organization from its customers who have purchased goods or services on credit.

**应收账款** 组织以赊销方式出售商品或提供劳务而应从客户处收回的账款。

**Accounts Receivable Turnover** A financial ratio used as a measure of asset utilization, determined by dividing annual credit sales by the average accounts receivable balance.

**应收账款周转率** 用于度量资产利用状况的财务比率，等于年赊销额除以平均应收账款余额。

**Accretion** 1. Growth as a result of natural causes (for example, growth of timber) or increase by external additions (such as contributions to a pension fund). 2. Also relates to accretion of interest, as in the purchase of a bond at a discount.

**增长, 增值** 1. 可归因于自然原因的生长（如木材生长）或外力导致的增加（如养老基金捐助）。2. 也指购买折价债券时利息的增值。

**Accrual** The recording, in an accrual accounting system, of income that is earned but not yet received or a cost that is incurred but not yet paid.

**应计** 在权责发生制下发生的应收未收的收入或应付未付的费用。

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**Accrual Basis of Accounting** 1. The method of recognizing (a) revenues when earned, such as when goods are sold (or delivered) and as services are rendered, and (b) expenses when incurred, both irrespective of the time when cash is received or paid. 2. The method of recording the financial effects on an entity of transactions and other events and circumstances that have consequences for the entity in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the entity (SFAC No. 6).

**权责发生制会计** 1. 凡是当期已实现的收入和已发生的费用, 例如, 产品已销售(或交付)或服务已提供, 不论何时收付现金, 都作为当期的收入和费用予以确认和记录的做法。2. 将主体的交易、其他事项以及环境对主体产生的财务影响反映在发生的当期, 而非反映在现金收取或支付的期间的会计方法(SFAC No. 6)。

**Accumulated Benefit Obligation** The actuarial present value of benefits (whether vested or nonvested) attributed by the pension benefit formula to employee service rendered before a specified date and based on employee service and compensation (if applicable) prior to that date (FASB ASC 715-30-35-2). Contrast with Projected Benefit Obligation.

**累计给付义务** 累计给付义务是按退休金给付公式计算, 将特定日期为止应于未来支付的所有退休金, 折算为该特定日期的精算现值(无论既得或非既得)(FASB ASC 715-30-35-2)。区别于预计给付义务。

**Accumulated Depreciation** The amount of depreciation expense that has been charged on a fixed asset from its date of acquisition. Also called Allowance for Depreciation.

**累计折旧** 自固定资产购置之日起累计确认的折旧费用。也被称为折旧备抵。

**Acid-Test (Quick) Ratio** A ratio that measures an entity's ability to pay off short-term obligations using the most liquid current assets (excluding inventory). It is considered a more rigorous measure of a firm's ability to pay off short-term obligations than is the current ratio. It is computed as current assets excluding inventories divided by current liabilities.

**酸性测试 (速动) 比率** 用来度量实体使用变现最快的流动资产 (不包括存货) 以偿付短期债务的能力的比率。酸性测试比率比流动比率更能衡量公司的短期偿债能力。计算公式为流动资产 (不包括存货) 除以流动负债。

**Acquisition Cost** The cash or cash equivalent value exchanged on the acquisition date to acquire goods or services and have them available for use. Also called Historical Cost or Original Cost.

**购置成本** 在收购日购买商品或服务并使其达到可使用状态所交换的现金或现金等价物。也称为历史成本或原始成本。

**ACRS** See Accelerated Cost Recovery System.

**ACRS** 见加速成本回收法。

**Activated Capacity** Capacity that is being used to meet an order or customer requirement.

**活性生产能力** 用于满足客户订单或要求的生产经营能力。

**Activity** A unit of work performed by people, equipment, technologies, or facilities that has defined initiation and termi-

nation conditions. Upon completion of the activity, the resultant work product will generally be routed to other participants. Activities may occur in a linked sequence.

**作业** 由人工、设备、技术，或已定义起始和终止条件的设施执行的单位工作。作业执行完成后，由此产生的工作产品一般会被传送给其他参与者。作业一般按次序发生。

**Activity Analysis** The process of identifying and cataloging activities for detailed understanding and documentation of their characteristics. An activity analysis is accomplished by means of interviews, group sessions, questionnaires, observations, and reviews of physical records of work.

**作业分析** 通过详细了解和记录其特性来对作业进行确定和分类的过程。作业分析通过访谈、小组会议、问卷调查、观察和评论等物理记录工作来完成。

**Activity-Based Budgeting (ABB)** An approach to budgeting in which a company uses an understanding of its activities and driver relationships to quantitatively estimate workload and resource requirements as part of an ongoing business plan. Budgets show the types, number of, and cost of resources that activities are expected to consume based on forecasted workloads. The budget is part of an organization's activity-based planning process and can be used in evaluating its success in setting and pursuing strategic goals. (See Activity-Based Planning.)

**作业预算编制 (ABB)** 公司利用作业预算编制方法来了解作业和动因的关系，从而定量估计作为正在进行的业务计划部分的工作量和所需资源。在预测工作量的基础上，预算显示预计消耗的作业的种类、数量和资源成本。预算组织作业规划的一部分，可被用于评估其在制定和推行

战略目标上的成功性。(见作业规划)

**Activity-Based Costing (ABC)** A costing system that (a) identifies the relationship between the incurrence of cost and activities, (b) determines the underlying “driver” of the activities, (c) establishes cost pools related to individual “drivers,” (d) develops costing rates, and (e) applies cost to product on the basis of resources consumed (drivers).

**作业成本法 (ABC)** 该成本计算方法识别成本的发生与各项作业之间的关系, 确定各项作业的根本“动因”, 建立与各“动因”相关的成本归集点, 制定各项作业的成本费率, 以及依据消耗的资源(动因)向产品分配成本。

**Activity-Based Costing Model** A representation of resource costs during a time period that are consumed through activities and traced to products, services, and customers or to any other object that creates a demand for the activity to be performed.

**作业成本计算模型** 通过作业消耗的并可归于产品、服务、客户或其他对该作业产生需求的对象的一段期间的资源成本表述。

**Activity-Based Management (ABM)** A discipline focusing on the management of activities within business processes as the route to continuously improve both the value received by customers and the profit earned in providing that value. ABM uses activity-based cost information and performance measurements to influence management action. (See Activity-Based Costing.)

**作业管理 (ABM)** 通过不断提高客户满意度和可获取利润两条持续改进路径, 对业务流程内的作业进行管理的学科。作业管理通过作业成本信息和绩效考核来影响管理行



为。(见作业成本法)

**Activity-Based Planning (ABP)** An ongoing process to determine activity and resource requirements (both financial and operational) based on the ongoing demand of products or services by specific customer needs. Resource requirements are compared to resources available and capacity issues are identified and managed. Activity-based budgeting (ABB) is based on the outputs of activity-based planning. (See Activity-Based Budgeting.)

**作业规划 (ABP)** 根据特定消费者对商品或服务持续的需求来确定作业和资源需求(包括财务和业务上的)的持续过程。与可用资源和生产经营能力问题相比的资源需求是可以被识别并管理的。作业预算(ABB)是以作业规划的产出为基础编制的。(见作业预算编制)

**Activity-Based Planning and Budgeting Process** Budgeting process that attempts to use ABC analysis to determine what resources are needed to accomplish a goal and budget accordingly. The focus is on planning how to implement strategy first, followed by budgeting the resources needed to carry out the plan.

**作业预算法** 运用作业成本法来确定实现目标或相应预算所需资源的预算流程。重点在于首先规划如何实施战略,然后通过所需资源的预算来完成规划。

**Activity Dictionary** A listing and description of activities that provides a common/standard definition of activities across the organization. An activity dictionary can include information about an activity and/or its relationships, such as activity description, business process, function source, whether value-