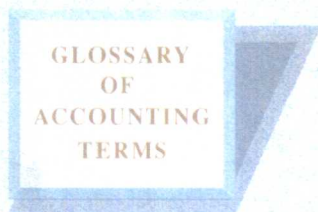


汉英 会计词汇

GLOSSARY OF ACCOUNTING TERMS



中国会计学会◇香港会计师公会

Accounting Society of China
Hong Kong Society of Accountants

中国财政经济出版社

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对本书包括的内容,如有错误或遗漏,请各界人士发现后向中国会计学会或香港会计师公会提出意见,将在今后重印时予以修正或补充。

本书未经编写者事先许可,不得对任何部分以任何形式或用任何方式进行翻印。

序 言

由中国会计学会和香港会计师公会联合编写的《英汉会计词汇》，自 1989 年面世后，受到会计学界及广大读者的重视和赞誉。为了促进中外会计理论与实务界的交流与合作、推动会计改革、更好地为会计界及有关方面提供服务，中国会计学会与香港会计师公会于 1994 年 12 月对本书进行了第一次修订。近年来，随着我国经济体制改革的进一步深化，会计领域发生了许多变革，世界各国的会计也有新的发展。为了适应变革和发展的新情况，中国会计学会与香港会计师公会又对本书进行了第二次修订，出版《英汉会计词汇（千禧版）（内地称第二次修订版）》，同时出版《汉英会计词汇》，此书在中英文对照方面力求科学准确，同时兼顾了内地和香港对诸多词汇的理解和各自的习惯称谓。新版本的问世，将会受到广大读者的欢迎。

本书在修订过程中几易其稿，凝聚着中国会计学会和香港会计师公会诸多专家的心血和艰辛。藉此新版出版之际，我谨代表中国会计学会向付出辛勤劳动的专家学者深表敬意。

迟海滨

中国会计学会会长

二零零零年一月

Foreword

The Glossary of Accounting Terms, jointly compiled by the Accounting Society of China and the Hong Kong Society of Accountants, has gained tremendous attention and support from its readers since its first publication in 1989. To promote the exchange of views and the co-operation on accountancy theories and practices among Chinese and other international accounting professionals, to promote accounting reforms and to better serve the accountancy profession, the two bodies published the first revised edition of this book in December 1994. Following the intensification of reforms to China's economic structure in recent years, there have been substantial changes in the area of PRC accounting. International accounting theories have also seen new developments. In the light of these, the Accounting Society of China and the Hong Kong Society of Accountants have jointly reviewed and updated the Glossary and have published the millennium edition (second revised edition of mainland China) of the Anglo-Chinese Glossary of Accounting Terms as well as the edition of the Sino-English Glossary of Accounting Terms. In compiling these publications, the joint working group considered the accuracy of the terminologies, taking into account the understanding and use of

each term in mainland China and Hong Kong . It is hoped that this new publication will be welcome by readers.

Experts from both bodies have reviewed a number of drafts of the Glossary and the end product is no doubt a condensation of their painstaking effort and hardship. Taking this opportunity and on behalf of the Accounting Society of China, I wish to convey my sincere gratitude to members of the joint working group who have put so much effort into this project.

Chi Hai Bin

Chairman

Accounting Society of China

January 2000

序 言

过往年多,基于内地及香港经济环境的差异,历史背景的迥殊,两地的会计专业经历了各具特色的发展道路,并累积了丰富的经验。为促进两地对其所应用会计词汇的共识,中国会计学会及香港会计师公会于1989年及1994年合作编纂了《英汉会计词汇》的初版及修订版。

近年国内经济发展迅速,内地和香港两地经济交往日益频繁,内地来港上市公司数目急剧增加,资本市场产品发展一日千里,加上内地正不断制订新的会计及审计准则等因素,促使两会再次携手合作,就1994年修订版词汇的内容重新作出修订。

一如既往,两会成立了联合工作小组,召开了多次工作会议,就1994年修订版内所收录的每个条目作出审阅,同时增添了大量两地通用的新名词。此次修订版共收录会计名词超过33000条,诚然为内地和香港会计事业的合作树立了另一个里程碑。

本次修订包括英汉、汉英两个版本。在编纂的过程中,联合工作小组努力尝试制订一套适用于两地的标准化会计名词,同时亦保留了一定数量的内地和香港的专有名词。

本人谨代表香港会计师公会对工作小组每位成员为完成这项艰巨工作所作出的努力和贡献,表示衷心的感谢。

甘博文
香港会计师公会会长
二零零零年一月

Foreword

Over the years, due to their different economic and historical background, the accounting professions of mainland China and Hong Kong have developed in their own way, accumulating their own wealth of experience. As such, and to promote an understanding of the common terminologies used, the Accounting Society of China and The Hong Kong Society of Accountants jointly compiled two editions of the Anglo-Chinese Glossary of Accounting Terms in 1989 and 1994.

In recent years, we have witnessed the rapid development of the Chinese economy, as well as the ever-increasing economic ties between the mainland and Hong Kong. This, together with factors such as the sharp rise in the number of cross-border listings; the rapid development of capital market products; and the continuous effort of mainland China to develop new accounting and auditing standards, has made it necessary for the two accountancy bodies to review the adequacy and usefulness of the 1994 revised edition of the Glossary.

Similar to our previous efforts, a joint working group was set up for this purpose and a number of meetings and working sessions were held to thoroughly review the terminologies contained in the 1994 revised edition. As a result, a substantial number of

new terms which have come into common use have been added. This edition, with over 33000 terms, is another milestone in the co-operation between the accounting professions in the mainland and Hong Kong.

This updated version of the Glossary is published in the form of a bilingual pack comprising a separate Anglo-Chinese text and a Sino-English text. In compiling this publication, the joint working group attempted to standardise as far as possible the accounting terminologies commonly used, while retaining a number of terms which are unique to mainland China and Hong Kong.

On behalf of the Hong Kong Society of Accountants, I wish to extend my heartfelt gratitude to members of the joint working group in accomplishing this mammoth task.

P. M. Kam

President

Hong Kong Society of Accountants

January 2000

志 谢

中国会计学会及香港会计师公会谨对曾为出版《词汇》原书及其后进行修订工作而作出努力的联合工作小组各位成员表示衷心的感谢。

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此外,在本次修订过程中,刘佐、于长春、袁树民、周忠惠等提供了部分词汇。刘宝慧、陆德明、陆建桥、谷澍、杨金忠、张娟等参加了本书的修订工作。

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Acknowledgements

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