

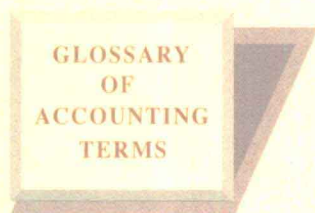
英汉 会计词汇

GLOSSARY OF ACCOUNTING TERMS



(第二次修订版)

(SECOND REVISED EDITION)



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

英 汉 会 计 词 汇

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图书在版编目 (CIP) 数据

英汉会计词汇 = Glossary of Accounting Terms/中国会计学会, 香港会计师公会编著. - 2 版 (修订版). - 北京: 中国财政经济出版社, 1999. 9

ISBN 7-5005-4312-3

I. 英… II. ①中… ②香… III. 会计-词汇-英、汉
IV. F23-01

中国版本图书馆 CIP 数据核字 (1999) 第 35681 号

中国财政经济出版社出版

URL: <http://www.cfeph.com>

E-mail: cfeph@dre.gov.cn

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社址: 北京东城大佛寺东街 8 号 邮政编码: 100010

发行处电话: 64033095 财经书店电话: 64033436

财经图书发行中心电话: 88119132 88119130 (传真)

清华大学印刷厂印刷 各地新华书店经销

850 × 1168 毫米 32 开 20.125 印张 460 000 字

2000 年 3 月第 1 版 2000 年 3 月北京第 1 次印刷

印数: 1—5 060 定价: 45.00 元

ISBN 7-5005-4312-3/F·3910

(图书出现印装问题, 本社负责调换)

本书由中国会计学会和香港会计师公会联合编写。

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。

1989 年 12 月第 1 版

1994 年 12 月第一次修订

1999 年 8 月第二次修订

初 版 序 言

本书由中国会计学会和香港会计师公会联合编纂，是双方合作所取得的又一个成果。双方为了完成这一任务，分别组成了工作小组。双方工作小组进行了搜集词典和资料、筛选编写、讨论等大量的工作，辛勤耕耘，共同努力。几经寒暑，此书才得以现在公开出版，与读者见面。藉此新书问世之际，我代表中国会计学会，向双方工作小组的成员表示热烈的祝贺和衷心的感谢！

会计是经济交往中不可缺少的语言。晚近四十年来，我国内地和香港地区的会计，由于经济环境不同，历史背景异殊，经历了各有特色的发展道路，积累了丰富的经验。双方既有不少共同之处，也有不尽一致的地方。为了密切双方的经济联系，为了迎接今后更加紧密的合作，双方亟需加强交流，增进了解。而会计实践和理论的沟通，如果彼此不先理解对方惯用的会计名词术语，就不啻缘木求鱼，无从谈起。本书的编纂，填补了空白，可说是为双方交流合作，架设了一座桥梁。

双方工作小组的成员，在编纂本书过程中，本着平等友好，互相尊重的精神，进行了卓有成效的合作，不但及时完成了任务，并且增进了彼此的友谊。他们的范例，为今后双方的携手合

作，开创了宽广的前景。会计领域里，还有许多问题需要共同探索。我期望，以此书的开端，双方在今后的岁月里，还将共同努力，结出丰硕的合作之果。

谢 明

中国会计学会会长

一九八九年十二月

Foreword(First Edition)

The Glossary of Accounting Terms is jointly produced by the Accounting Society of China and the Hong Kong Society of Accountants. This is another achievement through the co-operation of the two Societies.

To accomplish this mission, working groups were set up from both ends for the collecting, collating and compiling of accounting terms. After years of hard work, the publication finally got off the ground. On behalf of the Accounting Society of China, I wish to take this opportunity to extend our warm congratulations and heartfelt gratitude to members of the working groups.

Accounting is an indispensable language in economic activities. In the past forty years, due to difference in economic situations and historical backgrounds, the accounting professions in China and Hong Kong each developed into their own way and accumulated their own wealth of experience. Yet, there are similarities and also differences between the two. To facilitate our economic links and future cooperation, communication and mutual understanding must be strengthened, and this cannot be effectively done without knowing the cus-

tomary accounting terminology of each other. This publication definitely helps to bridge the gap for our future co-operation.

In the spirit of friendliness and mutual respect, members of the working groups worked together efficiently during the course of their mission. Not only had they completed the task on time, they had also enriched their friendship and set a good example for our future co-operation. There are still many problems in the profession which require us to tackle jointly and I hope, with this publication as a starting point, we can work hand-in-hand for a fruitful future.

Xie Ming

Chairman

Accounting Society of China

初 版 序 言

近年内地和香港两地的商务往来日益频繁，促使双方需要制订一套适用于两地的标准化会计词汇。

基于这个原因，中国会计学会和香港会计师公会于一九八六年协议合作编纂一本英汉会计词汇，并且成立了联合工作小组和召开了多次工作会议。双方的工作小组成员为此付出了大量时间和精力，借此机会，本人对他们的卓越成绩表示衷心感谢。

《英汉会计词汇》的出版为内地和香港会计专业的合作树立了一个里程碑。本书共收录会计名词一万四千多条。除了具有一般字典的功能外，出版本书的另一个重要目的是希望能够就会计及有关词汇的中英文使用方面提供一套具有权威性的版本。同时，这本词汇亦可作为专业会计师、会计科系学生、财务顾问、翻译工作者和财务报表读者的重要参考资料。

展望未来，内地和香港两地的会计专业团体仍将肩负一项重要使命，在促进彼此间的了解方面作出更多的贡献。

翁江培

香港会计师公会会长

一九八九年十二月

Foreword(First Edition)

The substantial increase of business activities between mainland China and Hong Kong during the recent years has prompted the need for standardised usage of accounting terms in the two places.

With this in mind, the Accounting Society of China and the Hong Kong Society of Accountants agreed in 1986 to jointly compile an Anglo-Chinese glossary. A joint working group was set up and many meetings and working sessions were held. A lot was put in by the members of the joint working group and I wish to commend them for their excellent efforts.

This Glossary, a milestone in the co-operation between the accounting professions in mainland China and Hong Kong, has a collection of approximately 14000 terms. Besides the obvious function as a dictionary, this publication carries with it an ambitious mission to provide an authoritative version for the use in English and Chinese of accounting and, related terms. It is also an important tool for professional accountants, accounting students, financial advisers, translators, and readers of financial statements.

Looking ahead, much work can still be done to enhance the mu-

tual understanding of the professions in mainland China and Hong Kong and the professional bodies carry with them this important task.

Anthony K. P. Yung

President

Hong Kong Society of Accountants

December 1989

第一次修订版序言

由中国会计学会和香港会计师公会联合编纂的《英汉会计词汇》，从1989年面世以来，为中外会计界会计理论与实务的沟通、交流架设了新的友谊之桥，受到广大读者的赞誉。

随着社会主义市场经济的建立与发展，中国会计正走向国际化，在会计理论与实务中，一方面更多地吸纳了国际通用的会计词汇，另一方面对中国长期习惯应用的许多词汇也赋予了新的涵义。联合编写小组注意到这种变化，经过深入研究、友好协调，完成了《词汇》的修订任务，重新出版，再次体现了双方友好而卓有成效的合作。

汉语，正日益成为世界公共语言。《英汉会计词汇》的编写和修订，既涉及到中国大陆、台湾和港、澳对某些词汇的汉语涵义的共识与差别，又涉及到中、外对诸多词汇的理解与各自的习惯译法，难度是相当大的。联合编写小组的专家们以严谨的治学精神，兼收并蓄，求同存异，力求发挥《词汇》的沟通、交流功能，对专家们在这方面作出的努力和贡献，我代表中国会计学会表示诚挚的谢意和热烈的祝贺！

张佑才

中国会计学会会长

一九九四年十二月

Foreword(First Revised Edition)

The Glossary of Accounting Terms, jointly compiled by the Accounting Society of China and the Hong Kong Society of Accountants, has gained tremendous support from its readers since its first publication in 1989. It builds up an important bridge for communication and exchange of views on accountancy theories and practices among the accounting professionals in the two places.

Following the establishment and development of a socialist market economy in China, accounting practices in China are getting more aligned with international standards. In the course of the development, accounting terminologies commonly used at international level have been introduced into China. This internationalisation process also brings in new and wider definitions for many accounting and related terms that have long been used in China. Noting these changes, the joint working group formed under the Accounting Society of China and the Hong Kong Society of Accountants has conducted an overall and in-depth review of the publication. This revised edition reflects, once again, the close and fruitful cooperation between the two accounting bodies.

Chinese is gradually becoming a language commonly used internationally. In updating and revising the Glossary, the working group has encountered great difficulties owing to the many differences in the definition and usage of a number of accounting terminologies used and the great variances in their translation applied in China, Taiwan, Hong Kong and Macau. It was through the adoption of an earnest attitude with dedicated mind, patience and mutual understanding that the task was eventually accomplished. On behalf of the Accounting Society of China, I wish to convey my sincere gratitude and warm congratulations to the members of the joint working group who have rendered so much efforts and contribution in this exercise.

Zhang Youcai

Chairman

Accounting Society of China

第一次修订版序言

此修订版是中国会计学会和香港会计师公会根据一九八九年《词汇》初版所作出的修订，也代表了双方的合作和共同努力的成果。

联合工作小组肩负着修订工作的使命，对《词汇》初版所收录的每个条目作出审慎的推敲。除了删去原书中因时间变迁而显得累赘或过时的条目外，更加添了多条与证券、管理信息系统有关的条目和摘录了一些近年在国内所颁布的税法 and 公司法有关的条目，为数共约 2500 多条。

这些增补、删除和修改的工作，凝聚了联合工作小组的集体智慧及奉献精神。我谨代表香港会计师公会对工作小组各位成员致以衷心的感谢。

协调内地和香港两地常用会计名词的中文译法是我们孜孜以求的目的。值此中国会计制度日趋国际化而中国与西方国家的接触日渐增多之际，本人深信两会仍须在有关这类书籍的共同编制工作上继续努力。

李家祥

香港会计师公会会长

一九九四年十二月

Foreword(First Revised Edition)

This expanded version represents a product of the continuing efforts of the Accounting Society of China and the Hong Kong Society of Accountants in jointly reviewing and updating the first edition of the Glossary published in 1989.

The joint working group, which was delegated this ambitious task, has given careful consideration to each term collected in the Glossary and deleted therefrom terminologies which have over time become superfluous and obsolete. The joint working group has, on the other hand, added into the revised edition 2500 new and commonly used terms relating to the securities industry, management information system and most importantly, terms evolved from the newly pronounced PRC taxation and company laws.

These additions, deletions, alterations and expansions could not have been accomplished without the dedication and concerted efforts of the experts of the joint working group. On behalf of the Hong Kong Society of Accountants, I wish to accord my sincere thanks and appreciation.

It has been our confessed attempt to harmonise, as far as possi-

ble, the usage of the Chinese translations of terms commonly used in mainland China and Hong Kong. With China's accounting system heading for internationalization and her sphere of contact with the western world expanding, I believe that more joint publication efforts in this direction would ensue.

Li Ka-cheung, Eric

President

Hong Kong Society of Accountants

December 1994