

英漢會計詞匯

GLOSSARY OF ACCOUNTING TERMS

中國會計學會 • 香港會計師公會

Accounting Society of China • Hong Kong Society of Accountants

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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，请各界人士发现后提出意见，将在今后重印时予以修正或补充。

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序 言

本書由中國會計學會和香港會計師公會聯合編纂，是雙方合作所取得的又一個成果。雙方為了完成這一任務，分別組成了工作小組。雙方工作小組進行了搜集詞彙和資料、節選編寫、討論等大量的工作，辛勤耕耘，共同努力。幾經寒暑，此書才得於現在公開出版，與讀者見面。藉此新書問世之際，我代表中國會計學會，向雙方工作小組的成員表示熱烈的祝賀和衷心的感謝！

會計是經濟交往中不可缺少的語言。晚近四十年來，我國內地和香港地區的會計，由於經濟環境不同，歷史背景異殊，經歷了各有特色的發展道路，積累了豐富的經驗。雙方既有不少共同之處，也有不盡一致的地方。為了密切雙方的經濟聯繫，為了迎接今後更加緊密的合作，雙方極需加強交流，增進瞭解。而會計實踐和理論的溝通，如果彼此不先理解對方慣用的會計名詞術語，就不啻緣木求魚，無從談起。本書的編纂，填補了空白，可說是為雙方交流合作，架設了一座橋樑。

雙方工作小組的成員，在編纂本書過程中，本着平等友好，互相尊重的精神，進行了卓有成效的合作，不但及時完成了任務，並且增進了彼此的友誼。他們的範例，為今後雙方的攜手合作，開創了寬廣的前景。會計領域裏，還有許多問題需要共同探索。我期望，以此書的開端，雙方在今後的歲月裏，還將共同努力，結出豐碩的合作之果。

謝明

中國會計學會會長
一九八九年十二月

Foreword

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 co-operation, communication and mutual understanding must be strengthened, and this cannot be effectively done without knowing the customary 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

December 1989

序 言

近年中港兩地的商務往來日益頻繁，促使雙方需要制訂一套適用於兩地的標準化會計詞匯。

基於這個原因，中國會計學會和香港會計師公會於一九八六年協議合作編纂一本英漢會計詞匯，並且成立了聯合工作小組和召開了多次工作會議。雙方的工作小組成員為此付出了大量時間和精力，藉此機會，本人對他們的卓越成績表示衷心感謝。

「英漢會計詞匯」的出版為中港會計專業的合作樹立了一個里程碑。本書共收錄會計名詞一萬四千多條。除了具備一般字典的功能外，出版本書的另一個重要目的是希望能夠就會計及有關詞匯的中英文使用方面提供一套具權威性的版本。同時，這本詞匯亦可作為專業會計師、會計科系學生、財務顧問、翻譯工作者和財務報表讀者的重要參考資料。

展望將來，中港兩地的會計專業團體仍將肩負一項重要使命，在促進彼此間的瞭解方面作出更多的貢獻。

翁江培
香港會計師公會會長
一九八九年十二月

Foreword

The substantial increase of business activities between 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 China and Hong Kong, has a collection of approximately 14,000 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 mutual understanding of the professions in China and Hong Kong and the professional bodies carry with them this important task.

Anthony K.P. Yung
President
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December 1989

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本詞匯的若干符號用法說明

方括號 []

用於加註內容或意義方面的補充性說明

- 例 1. accepted accounting principles
公認會計原則 [同 generally accepted accounting principles]
2. experience rating
經驗費率 [保險用]

圓括號 ()

1. 用於英文同義詞組
例 absorbed burden (expenses)
即 absorbed burden 或 absorbed expenses 皆可
2. 用於中文同義詞組
例 擇機代價主義 (學說)
即 擇機代價主義或擇機代價學說皆可
3. 用於表示縮寫或略語
例 acceptable quality level (AQL)
4. 用於表示美式拼字法
例 acceptable programme (program)
cheque (check) book

斜線號 /

1. 用於分隔多於一個選擇的英文同義詞
例 carrying charge (expense/cost)
即 carrying charge, carrying expense 或 carrying cost 皆可
2. 用於分隔多於一個註釋而意義相反的中文譯詞
例 equal instalment system
等額分期收/付款制
即 視乎情況, equal instalment system 可譯作
等額分期收款制或等額分期付款制

分號 ;

用於分隔多於一個註釋的中文譯詞

- 例 abnormal loss
非正常損失；非正常虧損

冒號 :

置於主詞後，用於表示符號後的名詞乃該主詞組中同類詞之一個

- 例 depreciation: annuity method
depreciation: arbitrary method
overhead apportionment method: workshop expense ratio

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A

abacus	算盤
abandoned lease cost	廢棄租約成本
abandoned property	廢棄財產
abandonment	廢棄
abandonment charge	廢棄費用
abandonment value	廢棄價值
abatement	減免; 廢除; 降低
ABC analysis	ABC 分析法
ABC classification concept	ABC 分類概念
ABC inventory system	ABC 存貨制度
ABC method	ABC 法
ability to bear criterion [of cost allocation]	[成本分攤的] 承擔能力標準
ability to pay tax theory	付稅能力理論
abnormal cost	非正常成本
abnormal depreciation	非正常折舊
abnormal end	異常結束
abnormal exchange	非正常交易; 非正常行市
abnormal gain	非正常收益
abnormal item	非正常項目
abnormal loss	非正常損失; 非正常虧損
abnormal obsolescence	非正常陳舊
abnormal risk	非正常風險
abnormal shrinkage	非正常短缺
abnormal spoilage	非正常損壞; 異常損失
abnormal spoiled goods	非正常廢品
abnormal waste	非正常損耗
aboriginal cost	原始成本
abort	異常結束
abort statement	中止語句
abortive enterprise	經營失敗的企業
above par	超面值; 超過票面值
above-the-line	線上項目
above-the-line-expenditure	線上項目支出
abrogation	廢除
absence rate	缺勤率
absentee	缺勤者; 未上工者
absolute acceptance	無條件承兌

absolute amount	絕對數
absolute assembler	絕對匯編程序
absolute assignment	無條件轉讓
absolute code	絕對代碼
absolute coding	絕對編碼
absolute cover	絕對保險額
absolute data	絕對數據
absolute discharge	絕對釋放; 無條件釋放
absolute endorsement	無條件背書
absolute error	絕對誤差
absolute fixed peg system	絕對聯繫匯率制
absolute inheritance	絕對繼承權
absolute instruction	絕對指令
absolute liability	絕對賠償責任
absolute magnitude	絕對量
absolute maximum	絕對最大值
absolute minimum	絕對最小值
absolute ownership	絕對所有權
absolute par	絕對平價; 票面價格不變
absolute prohibition	絕對禁令
absolute quota	絕對配額
absolute subscription	募集確定條件的公債
absolute title	絕對產權
absolute value error	絕對值誤差
absorbed burden (expenses)	已分配費用
absorbed cost	已吸收成本
absorbed declination	已吸收跌價
absorbed manufacturing expenses	已分配製造費用
absorbed overhead	已分配製造費用; 已吸入產品的 間接成本
absorption	吸收; 分配
absorption account	抵銷帳戶 [又稱計價帳戶]; 聯接帳; 附屬帳
absorption costing	完全成本計算; 全部成本計算; 全部成本法; 吸收成本法; 歸納成本法
absorption format of income statement	兼收法收益表格式
absorption pricing	兼收法定價
absorption rate	分配率; 吸收率
abstract of posting	過帳分錄表

abstract of title	產權証明; 產權說明書
abstracts	摘要表
abuse	濫用
abuse of trust	濫用信託權
accelerated amortization method	加速攤銷法
accelerated clause	加速償還條款
accelerated cost recovery system (ACRS)	加速成本回收制
accelerated debt maturity	提前還債期
accelerated depreciation method	加速折舊法
accelerating premium	超額累進獎金
acceleration clause	加速償還條款
accept-or-decline decision	同意還是否決的決策
accept-or-reject decision	同意還是否決的決策
acceptability	可接受性
acceptable programme (program)	可接受程序
acceptable quality level (AQL)	可通過質量標準; 合格質量水平
acceptance	承兌; 認付
acceptance charge	承兌費
acceptance commission	承兌手續費
acceptance for honour (honor)	代承兌
acceptance in blank	空白承兌
acceptance inspection	驗收
acceptance line	銀行承兌限額
acceptance maturity record	承兌匯票到期記錄
acceptance of risk	接受風險
acceptance payable	應付承兌票據
acceptance period	承付期
acceptance receivable	應收承兌票據
acceptance register	承兌票據登記簿
accepted accounting principles	公認會計原則 [同 generally accepted accounting principles]
accepted draft (bill)	已承兌匯票
accepted financial accounting standards	公認財務會計準則
accepting bank	承兌銀行
accepting house	辦理承兌外貿付款業務的商業銀 行; 承兌機構
accepting rate of exchange	外匯承兌率
acceptor	承兌人
access	存取 [指數據]

access capability	存取能力
access code control	存取碼控制
access constraint	存取約束
access control list	存取控制表
access control verification	存取控制驗證
access time	存取時間
access value	存取值
access width	存取位數
accession	財產自然增益
accessor	存取器
accessory	附件
accessory claim	附帶權利要求
accessory contract	附帶合同; 附帶合約
accessory product	副產品
accessory risks	附加險
accident and health plan	意外和健康保障辦法
accident insurance	意外事故保險; 意外險
accommodation	通融; 貸款
accommodation allowance	宿膳津貼
accommodation bill of lading	通融提單
accommodation draft	通融匯票
accommodation endorsement	通融背書
accommodation endorser	通融票據背書人
accommodation note (bill)	通融票據
accommodation purchase	優惠採購
accommodator	貸款人
accord and satisfaction	和解和清償
account	帳; 帳戶; 帳單; 會計科目
account analysis	帳目分析
account analysis approach	帳戶分析法 [分解成本為變動成本 和固定成本帳戶的審計分析]
account balance	帳戶餘額
account balance aging analysis	帳款餘額帳齡分析
account balanced	帳戶結平
account classification	帳戶分類
account closing procedure	結帳程序; 結帳手續
account code	帳戶編號; 會計科目編號
account current	往來帳戶
account current among senior administrative agency and subordinate unit	上下級往來