

立信會計叢書

會計名辭彙譯

潘序倫編譯

(第四次修訂本)

1951

立信會計圖書用品社發行

會計名辭彙譯

A

Abandoned property	廢棄財產
Abandoned property not charged-off	未銷記廢棄財產
Abandonment	廢棄
Abandonment charges	廢棄費用
Abnormal depreciation	非常折舊
Above par	超過票面
Absorbed burden	已吸收負荷〔同Applied expenses〕
Absorbed costs	已吸收成本
Absorbed declination	已吸收跌價
Absorbed expenses	已吸收費用〔同Applied expenses〕
Absorption	吸收
Abstract book	收支摘要簿
Abstracts	摘要表
Acceptable accounting principle	可接受會計原理
Acceptable principle	可接受原理
Acceptance	承兌；承兌匯票〔應用上常有此兩項意義。〕
Acceptance maturity record	承兌匯票到期記錄〔Record 一字概譯記錄。〕
Acceptance payable	應付承兌匯票
Acceptance receivable	應收承兌匯票
Acceptance register	承兌匯票登記簿
Accepted accounting principles	已接受會計原理
Accepted draft (bills)	已承兌匯票
Accepted principles	已接受原理
Accommodation notes	通融票據
Account	帳；帳戶；會計科目
Accountability	會計責任

Accountable warrant	責任支出的支付命令〔即事前不經 審計的支付命令。〕
Accountancy	會計學術；會計職業
Accountant	會計員
Accountant in bankruptcy	破產管理人
Account balanced	結平的帳戶
Account bill	帳單
Account books	同 Books of accounts
Account classification	同 Classification of accounts
Account current	往來清帳
Account form	帳戶式
Account form of balance sheet	帳戶式資產負債表
Account form of profit and loss state- ment	帳戶式損益表
Accounting	會計；會計學
Accounting books	會計簿冊
Accounting control	會計統制
Accounting convention	會計慣例
Accounting department	會計部
Accounting doctrine	會計主義
Accounting documents	會計憑證
Accounting law	會計法
Accounting machines	會計機器
Accounting on the accrual basis	權責應計會計制；權責發生會計制
Accounting on the cash basis	現金收付會計制
Accounting organization	會計組織
Accounting period	會計期間
Accounting personnel	會計人員
Accounting practice	會計實務
Accounting principles	會計原理
Accounting procedure	會計程序
Accounting reports	會計報告
Accounting standards	會計準則
Accounting statement	會計報表

Accounting system	會計制度
Accounting theory	會計理論
Accounting unit	會計單位
Accounting year	會計年度
Account of bankruptcy	破產帳
Account of executors	遺產清冊
Account of payments	支出表
Account of proceedings	遺產會計報告
Account of receipts	收入表
Accounts of receipts and payments	收支表
Account of the exchequer	國庫帳
Accounts of treasury	公庫帳〔“Treasury”一字，有譯爲金庫者，但譯爲公庫較切。〕
Account sales	承銷清單〔本單由承銷人編製，載明承銷事項，故應譯本名。〕
Account title	帳戶名稱；會計科目
Accounts payable	應付帳款
Accounts payable ledger	應付帳款分類帳；應付帳款分戶帳
Accounts payable register	應付帳款登記簿
Accounts receivable	應收帳款
Accounts receivable assigned	應收帳款轉讓
Accounts receivable discounted	應收帳款貼現
Accounts receivable ledger	應收帳款分類帳；應收帳款分戶帳
Accounts receivable register	應收帳款登記簿
Account titles for annual expenditures	歲出科目
Account titles for annual receipts	歲入科目
Accretion	孳長
Accrual basis	權責應計制；權責發生制；應計制；發生制
Accrued assets	應計資產
Accrued cumulative dividends	應計累積股利
Accrued depreciation	應計折舊
Accrued dividends	應計股利
Accrued expenses	應計費用

Accrued income	應計收益
Accrued interest payable	應付應計利息
Accrued interest receivable	應收應計利息
Accrued items	應計項目
Accrued liabilities	應計負債
Accrued payables	應付應計項目
Accrued payroll	應計薪工
Accrued profits	應計利益
Accrued receivables	應收應計項目
Accrued rent	應計租費
Accrued taxes	應計稅捐
Accrued wages	應計工資
Accumulated deficit	累積虧絀
Accumulated depeciation	累積折舊
Accumulated dividends	未發累積股利〔指累積優先股而應計而未發的股利。〕
Accumulated profits	滾存利益；累積利益
Accumulated surplus	滾存盈餘；累積盈餘
Accumulation	累積
Accumulation of discount	折價的累積
Accumulation schedule	累積表
Accumulative sinking fund	累積償債基金
Acid test	“酸性測驗”
Acquisition cost	取得成本
Active assets	活動資產〔指常有本利出入的資產〕
Active debt	活動債務
Actual cost	實際成本
Actual debts	實際債務
Actual depreciation	實際折舊
Actual liabilities	實際負債
Actual value	實際價值
Adding machine	加數機
Additions	增加〔指固定資產的增加而言。〕
Additions and betterments	增加及改良

Additions to property through surplus	由盈餘增建的財產
Adjunct account	附加帳戶
Adjusting entries	調整記錄〔“Adjusting” “Adjustment” 等字, 以一律譯作調整爲妥。〕
Adjustment	調整
Adjustment account	調整帳戶
Adjustment memo	調整憑單
Adjustment period	調整期間
Administration budget	行政預算
Administration expenses	管理費用
Administration section	管理之部〔分部損益表的一部份〕
Administrative accounting	管理會計〔爲供給管理員管理上所需資料的會計。〕
Administrative audit	行政審計
Administrative expenses	管理費用
Administrator	遺產管理人
Admissible assets	可稅資產
Admission	加入
Advances	預付; 墊款
Advances to officers and employees	職工預支
Adventure	短期投機買賣
Adventure accounts	短期投機買賣帳; 短期投機買賣會計
Advertising	廣告
Advertising expenses	廣告費
Advertising expenses prepaid	預付廣告費
Advice of audit	審核通知書
Affiliated company	聯絡公司〔與持有其股份的公司發生聯繫的公司。〕
Affiliated corporation	同 Affiliated company
Affiliated interests	聯絡股權
Affiliation	聯絡
After-cost	後生成本〔指銷售後繼續發生的成本〕

After date	發票後
After sight	見票後
Agency	代理;代理處;代理人
Agency accounts	代理帳;代理會計〔“Agency accounts”在英國確有“會計”的意義。〕
Agent	代理人
Aggregate balance sheet	同 Amalgamated balance sheet
Aging	分期〔指依到期日先後,而將應收帳款分類而言。〕
Agreements	契約
Allied company	聯絡公司
All-inclusive income statement	統括性損益表〔包括經常及非常損益的損益表〕
Allocation	分配
Alloted annual receipts	歲入分配數
Allotments	分配
Allotments	分配數〔此辭專指股票債券等的分配於請求認購人而言。〕
Allotments for annual expenditures	歲出分配數
Allowance	津貼;折讓;備抵;減免
Allowance for bad debts	備抵壞帳
Allowance for depreciation	備抵折舊
Allowance on sales	同 Sales allowances
Allowance reserve	折讓準備
Allowances and rebates	折讓及回扣
All-purpose balance sheet	通用資產負債表
All-purpose financial statements	通用決算表
Alteration	改造
Amalgamated balance sheet	合併資產負債表〔英國通用名辭,與 Consolidated balance sheet 一辭同義。〕
Amalgamation	創立合併

Amortization	攤銷；攤還〔對於負債方面言，應譯攤還為當。〕
Amortization of premium	溢價的攤銷
Amortization schedule	攤銷表
Analysis of financial statement	決算表的分析
Analysis sheet	分析表
Analytical accounting	分析會計；分析會計學
Analytical columns	分析欄
Analytical journal	同 Columnar journal
Analytical record	分析記錄
Analytical statements	分析表
Analytic product	分成的產品
Ancillary revenue	副業收入
Annual appropriation	歲定經費
Annual audit	年度查帳
Annual budgetary surplus or deficit	歲計餘絀
Annual expenditure	歲出
Annual receipts	歲入
Annual reckoning	年度計算
Annual report	年度報告書；年度決算
Annual report law	決算法
Annual report on auditing and inspecting	年度審計報告書
Annual revenue	歲入
Annual statement	年度決算表
Annuities	年金
Annuity certain	確定年金
Annuity due	期首年金；即付年金
Annuity trust account	年金信託帳
Anticipated profits	預期利益
Anticipated revenue	預計收入；歲入預計數（“歲入”為政府會計名辭。）
Anticipation warrants payable	預計應付支付命令
Application and allotment book	股份認購及分配簿

Application for shares	認股書
Application of fund statement	同 Statement of application of funds
Applied expenses	已分配費用
Applied manufacturing expenses	已分配製造費用
Applied material handling expenses	已分配材料管理費用
Applied selling and administrative expenses	已分配銷售及管理費用
Apportioned charges	攤派費用〔指攤派於生產部或其他服務部的服務部費用而言。〕
Apportionment	分派
Appraisal	估價
Appraisal company	估價公司
Appraisal of plant assets	設備資產的估價
Appraisal surplus	估價盈餘
Appraised value	估定價值
Appraisalment	同 Appraisal
Appreciated value	增強價值
Appreciation	漲價
Appropriated materials	撥定材料(原料)
Appropriated profits	撥定利益
Appropriated surplus	撥定盈餘
Appropriation	撥用;撥款;歲出預算數
Appropriation account	盈餘分撥帳〔鐵道會計上損益表的一部;同 Surplus appropriation account〕
Appropriation allotment	支出分配數;歲出分配數
Appropriation analysis	支出明細表;歲出明細表
Appropriation budget	支出預算;歲出預算
Appropriation encumbrance	支出保留數;歲出保留數
Appropriation ledger	支出預算分類帳
Appropriation section	盈餘分撥之部
Appropriations for additions of property	擴充產業的撥款

Appropriation for annual expenditures	歲出預算數
Appropriations for repayment of funded debt	償還債款的撥款
Appropriations from surplus	盈餘的撥用
Approval sales	試銷
Approved budget	核定預算;法定預算
Approved budget allotment	核定的分配預算
Arbitrage account	國外套匯帳
Arithmetic chart	算術圖表
Arithmetical means	算術平均數
Arrangement	排列
Arrears	拖欠
Articles of association	公司執照;公司章程
Articles of co-partnership	合夥契約
Articles of incorporation	同 Articles of association
Assemble sequence	裝配順序
Assembly cost system	裝配成本制度
Assembly type of industry	裝配式製造業
Assessed value	政府估定價值
Assessment	派繳額外股款;攤派權;攤派捐稅
Assessment fund	攤派稅捐基金
Assessment receipts	攤派稅捐收入
Assessment receivable	應收攤派稅捐
Assessment rolls	攤派稅捐清冊
Assessment valuation	攤派稅捐估價
Asset accounts	資產帳戶;資產科目
Asset-income ratio	資產收益比率
Asset ratio	資產比率
Asset reserve	資產準備
Assets	資產
Assets and liabilities accounts	資產負債帳戶
Assignable indirect charges	可分配間接費用
Assistant accountant	會計助理員
Associated company	聯絡公司〔與 Allied company 大致相同,惟聯合的永久性較次。〕

Assumed cost, interest, etc.	假定成本,利息等
Assumed liabilities	承擔負債〔指代他人承擔的負債而言,意同 Indirect liabilities〕
Audit	查帳;審計
Audit certificate	查帳證明書
Audit clerk	查帳助理員
Audit diary	查帳日記
Audit expense	查帳費用
Audit fee	查帳公費
Audit law	審計法
Audit memorandum	查帳備忘錄
Audit note book	查帳備忘錄
Audit of expenditures	歲出審計
Audit of public loans	公債審計
Audit of public properties.	公有財產審計
Audit of returns	決算審計
Audit of treasury	公庫審計
Audit programme	查帳程序
Audit report	查帳報告書; 審查報告
Audit working papers	查帳工作底稿
Audit working sheet	查帳工作底表; 查帳計算表
Audited vouchers	已審查憑單
Auditing	審計; 審計學
Auditing by "tests and scrutiny"	抽查
Auditing officers	審計人員
Auditing offices	審計機關
Auditing standard	審計準則
Auditor	查帳員
Auditor's certificate	查帳員證明書
Auditor's comments	查帳員意見書
Auditor's liability	查帳員的責任
Auditor's report	查帳員報告書
Auditor's responsibility	查帳員的責任
Authority to purchase	委託購買證

Authorization of resources	財源的審定
Authorized capital	額定資本
Authorized capital stock	額定股本
Authorized mortgage bonds	額定抵押債券(公司債)
Authorized value	額定價值
Auxiliary book	補助帳簿
Auxiliary accounting unit	附屬單位會計
Auxiliary material	補助材料(原料)
Auxiliary record	補助記錄
Auxiliary unit budget	附屬單位預算
Available assets	可用資產〔可供清理債務的資產〕
Available balance	可用餘額
Available cash	可用現金
Available income	可用收益;可用收入
Available surplus	可用盈餘
Average	平均數
Average balance	平均餘額;平均差額〔“Balance”一字,應並譯“餘額”“差額”〕
Average capital	平均資本
Average capital ratio method	平均資本比率法
Average cost	平均成本
Average cost method	平均成本法
Average due date	平均到期日
Average earnings	平均賺得;平均業務收益〔“Earnings”在一般而論,應譯“勤勞所得”,在會計上應譯為“賺得”〕
Average inventory	平均存貨
Average investment	平均投資額
Average price method	平均價格法
Average stock	平均存貨
Average unit cost	平均單位成本
Average unit price	平均單價
Averaging of accounts	計算往來帳的平均餘額
Averaging maturity	平均到期日

Averaging method

平均法

Averaging stock

計算平均存貨

B

Back freight

退貨運費

Back order

延期交貨

Back order memo

延期交貨通知單

Bad assets

壞資產

Bad checks

空頭支票

Bad debts

壞帳

Bailee

受寄人

Bailment

寄託

Bailor

寄託人

Balance (Balance amount)

餘額; 差額

Balance account

結算帳戶(大陸式簿記結帳時用之)

Balance book

分類帳餘額簿; 分類帳差額簿(見上註)

Balance brought forward

餘額(差額)承前

Balance brought forward from last year

上年餘額

Balance carried down

餘額移後

Balance forward

餘額移後

Balance of stock system (Balance of stores system)

同 Perpetual inventory system

Balance of stores records

存料餘額記錄

Balance sheet

資產負債表

Balance sheet accounts

資產負債表帳戶

Balance sheet analysis

資產負債表分析

Balance sheet approach

資產負債表研究法

Balance sheet audit

資產負債表審計

Balance sheet date

資產負債表日期; 結帳日

Balance sheet for all purposes

同 All-purpose balance sheet

Balance sheet giving effect to proposed financing	擬定理財計劃實施後的資產負債表
Balance sheet-income sheet ratios	資產負債與損益比率
Balance sheet ratios	資產負債比率
Balanced form of profit and loss statement	同 Account form of profit and loss statement
Balancing account	平衡帳戶
Balancing ledger	餘額欄式分類帳
Bank account	銀行往來帳
Bank balance	銀行往來餘額
Bank charges	銀行手續費
Bank deposits	銀行存款
Bank discount	銀行貼現息
Bank draft	銀行匯票
Bank loans	銀行借款
Bank overdraft	銀行透支
Bank reconciliation statement	銀行往來調節表
Bank register	銀行往來登記簿 (Register 一律譯作登記簿, 例如 Check register 祇能譯支票登記簿, 決不可譯支票簿.)
Bank statement	銀行結單
Banker's acceptance	銀行承兌; 銀行承兌匯票
Banker's ratio	銀行用比率
Bankruptcy	破產
Bar charts	條形圖
Base stock method	基本存量法
Basic accounting unit	會計單位
Basic dollar	“基圓”
Basic unit budget	單位預算
Basic variance	基本差異
Basis of distribution	分配基礎
Bearer bonds	無記名債券 (公司債)
Bearer check	執票人支票 (俗稱來人支票)

Bearer stock	無記名股份
Bearer stock certificate	無記名股票
Beginning inventory	期初存貨
Below par	低於票面
Beneficiary	受益人
Benefit fund reserve	職工福利基金準備
Bequest	遺贈
Betterment order	添改自用資產通知單
Betterments	改良
Bid sheet	投標人名單
Bill	匯票; 帳單; 收費通知單 (Bill 一字的意義很多, 通常指匯票、帳單及收費通知單而言。帳單指運費帳單、旅館、餐館、等帳單而言, 即通知顧客、收取款項的憑證。)
Bill of exchange	匯票
Bill of lading	提單
Bill of material	規定用料單
Billing	開發票
Bills book (register)	同 Notes book
Bills discounted	同 Notes discounted
Bills discounted with collateral securities	附擔保票據貼現(“貼現”二字置在後面, 較能表示負債之意。同理, No es receivable discounted 亦譯應收票據貼現。)
Bills payable	同 Notes payable
Bills rediscounted	票據再貼現
Bills receivable	同 Notes receivable
Bin tag	格籤 (Bin 是櫃櫥的分格。)
Binding ledger	裝訂式分類帳
Bi-statement ratios	兩表比率
Blank endorsement	空白背書
Blotter	日流草帳; 揚帳 (揚帳限用於證券經紀人。)

Board of directors	董事會
Boiler room expenses	鍋爐間費用
Bond certificate	債券
Bond coupons	債券(公司債)息票
Bond discount	債券(公司債)折價
Bond discount and expenses	債券(公司債)折價及費用
Bond discount unamortized	未攤銷債券(公司債)折價
Bond dividends	公司債股利〔指以公司債支付的股利〕
Bond funds	債券(公司債)基金;公債基金
Bond indentures	債券(公司債)信託契約
Bond interest	債券(公司債)利息
Bond investment	債券(公司債)投資
Bond notes	債券式票據
Bond premium	債券(公司債)溢價
Bond register	債券(公司債)登記簿
Bond subscriptions	認繳債券(公司債款);債券(公司債)認購書
Bond tables	債券表
Bonded debts	債券債務〔指以發行公司債的形式而負擔的債務。〕
Bondholders	持券人
Bonds	債券;公司債;公債
Bonds authorized	額定公債(公司債)
Bonds issued	已發債券(公司債)
Bonds outstanding	現負公司債
Bonds payable	應付公司債
Bonus	獎金;紅利
Bonus bond	紅利公司債〔指用以給付紅利的公司債〕
Bonus stock	紅股
Book cost	帳面成本
Book debts	帳面債務
Book entry	帳面記錄

Book inventory	帳面存貨
Book loss	帳面損失
Book of estimates	概算書
Book of final entry	終結帳簿
Book of first record	同 Book of original entry
Book of original documents for payments	支出憑證簿
Book of original documents for receipts	收入憑證簿
Book of original entry	原始帳簿
Book of secondary entry	轉記帳簿
Book profits	帳面利益
Book surplus	帳面盈餘; 公開盈餘
Book value	帳面價值
Bookings	未交定貨
Bookkeeper	簿記員
Bookkeeping	簿記; 簿記學
Bookkeeping by card system	卡片式簿記制
Bookkeeping system	簿記制度
Bookkeeping transactions	簿記交易; 簿記事項 [Transaction 一字, 有時僅係內部轉帳事項; 不能逕稱為交易, 故加譯“事項”一名辭以廣應用.]
Books of accounts	帳簿
Books of records	記錄簿
Borrowed capital	借入資本
Boston ledger	波士頓式分類帳 [一種分欄式的總帳, 記載各戶逐日借貸額及餘額.]
Branch	支店; 分店
Branch Accounts	支店(分店)帳戶; 支店會計 [英國名辭應作支店會計]
Branch cash account	支店(分店)現金帳戶
Branch consignments (shipments)	寄交(分店)支店貨物
Branch control account	支店(分店)統制帳戶