

英汉双解 财会词典

AN ENGLISH-CHINESE DICTIONARY

OF

(新版)

ACCOUNTING

外语教学与研究出版社

FOREIGN LANGUAGE TEACHING AND RESEARCH PRESS

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出版说明

由外语教学与研究出版社引进翻译的《英汉双解财会词典》自2002年出版以来,受到了财会专业学生及从业人员的普遍认可。随着时代的发展,该领域近几年涌现了大量新词新义,为了紧跟时代,更好地满足读者的需要,现推出《英汉双解财会词典》(新版)。

新版在增补新词新义的同时秉承并发扬了上一版的特色:

收词全面,各科兼顾:本词典将会计学、金融学和财务学的词汇及知识融为一体,涵盖面很广,适用读者群也较广。

解释详尽,深入浅出:本词典并非仅仅译出词条的对应词,而是用浅显易懂的语言对每个词条作了解释,即便是非专业人士也不会遇到理解障碍。

例证引文,原汁原味:本词典不但例证丰富,而且还从多种著名英文报刊中摘取了近900条引文,帮助读者在报刊鲜活地道的语言中理解词条含义。

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综合上述特色,相信本词典一定会成为财会专业学生及从业人员的良伴。在本词典的翻译及编校过程中,我们竭尽全力使译文准确、规范,在各个环节力求完美。但由于词典编辑工作繁复琐碎,疏漏之处在所难免,敬请读者批评指正。

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《英汉双解财会词典》(新版)工作人员名单

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Preface

This dictionary provides a basic vocabulary of terms used in accounting, from personal finance and investments to company accounts, balance sheets and stock valuations. It is ideal for students of accounting and for anyone who needs to check the meaning of an accountancy term, from people working in businesses who may not be professional accountants to translators or those for whom English is an additional language.

Each headword is explained in clear, straightforward English and examples are given to show how the word may be used in context. There are also quotations from newspapers and specialist magazines. Sample documents and financial statements are also provided.

Thanks are due to Jeremy Kourdi for his help and advice during the production of this new edition.

前 言

本财会词典是一本会计术语词典,它涵盖了从个人金融与投资到公司账目、资产负债表及股票估值等领域的基础专业词汇。本词非常适合会计专业学生、非专业会计师的商界人士、翻译工作者及母语为非英语者查询会计词汇时使用。

本词典对每个中心词都进行简单明了的解释,并举例说明它们在具体语境下的使用方法。书中还摘引了一些报纸和专业杂志中的相关语句,书末附有一些文件和财务报表的参考样本。

在编写这一新版词典的过程中,Jeremy Kourdi先生给予我们许多帮助和建议,谨此向他表示诚挚的感谢!

Symbols 符号

- before a new part of speech
表示另一词性
- before examples
用于例证前
- before a phrase or collocation
用于短语或搭配前
- ◇ before an idiom
用于习语前
- ◊ a definition of the word will be found at the place indicated
表示可在所示地方找到该词的定义
- ◆ extra information will be found at the place indicated
表示可在所示地方找到更多信息

Pronunciation 发音

The following symbols have been used to show the pronunciation of the main words in the dictionary.

Stress has been indicated by a main stress mark (ˈ) and a secondary stress mark (ˌ). Note that these are only guides, as the stress of the word changes according to its position in the sentence.

下列符号用以表示字典中主要词汇的发音。

重音以主重音符号(ˈ)及次重音符号(ˌ)表示。注意,这些标记仅供参考,因为单词的重音会因其在句子中的不同位置而变化。

Vowels 元音

æ	back
ɑ:	harm
ɒ	stop
aɪ	type
aʊ	how
aɪə	hire
aʊə	hour
ɔ:	course
ɔɪ	annoy
e	head
eə	fair
eɪ	make
əʊ	go
ɜ:	word
i:	keep
i	happy
ə	about
ɪ	fit
ɪə	near
u	actual
u:	pool
ʊ	book
ʊə	tour
ʌ	shut

Consonants 辅音

b	buck
d	dead
ð	other
dʒ	jump
f	fare
g	gold
h	head
j	yellow
k	cab
l	leave
m	mix
n	nil
ŋ	sing
p	print
r	rest
s	save
ʃ	shop
t	take
tʃ	change
θ	theft
v	value
w	work
ʒ	measure
z	zone

A

AAA *abbr* American Accounting Association 美国会计协会

AARF *abbr* Australian Accounting Research Foundation 澳大利亚会计研究基金会

AAT *abbr* Association of Accounting Technicians 助理会计协会

abacus /'æbəkəs/ *noun* a counting device consisting of parallel rods strung with beads, still widely used for business and accounting in China and Japan 算盘

abandonment /ə'bændənmənt/ *noun* an act of giving up voluntarily something that you own, such as an option or the right to a property (对期权、财产等的)放弃 □ **abandonment of a claim** giving up a claim in a civil action (民事诉讼中的)放弃要求

abatement /ə'beɪtmənt/ *noun* 1. an act of reducing 降低, 打折扣 2. a reduction in a payment, e. g., if a company's or individual's total assets are insufficient to cover their debts or legacies (因公司或个人的总资产不足以偿还全部债务或遗产等造成的)付款减少

ABB *abbr* activity-based budgeting 作业基础预算

abbreviated accounts /ə'brɪ:vɪəɪtɪd ə'kaʊnts/ *noun* a shortened version of a company's annual accounts

that a small or medium sized company can file with the Registrar of Companies, instead of a full version 简式账目:一种简约化的公司年度账目,中小型企业可以用来替代完整账目提交给公司注册处

ab initio /ɪ'æb ɪ'nɪʃiəʊ/ *Latin phrase meaning* 'from the beginning' (拉丁语)从头开始

abnormal /æb'nɔ:m(ə)l/ *adjective* not normal, atypical 异常的,反常的

abnormal gain /æb'nɔ:m(ə)l 'geɪn/ *noun* any reduction in the volume of process loss below that set by the normal loss allowance. Abnormal gains are generally costed as though they were completed products 非常收益:因流程损失低于正常损失容限产生的收益,通常按成品进行成本核算

abnormal loss /æb'nɔ:m(ə)l 'lɒs/ *noun* any losses which exceed the normal loss allowance. Abnormal losses are generally costed as though they were completed products 非常损失:超出正常损失容限的任何损失,通常按成品进行成本核算

above par /ə'ɒv ɪ'pɑ:/ *adjective* referring to a share with a market price higher than its par value 溢价的:指股票的市价高于其面值

above the line /ə'ɒv ðə 'laɪn/ *adjective, adverb* 1. used to describe

entries in a company's profit and loss accounts that appear above the line separating entries showing the origin of the funds that have contributed to the profit or loss from those that relate to its distribution. Exceptional and extraordinary items appear above the line 线上项目的(地):用来划分公司损益账中的记项,把涉及盈亏的资金和与其分配有关的资金区别开来。特殊及异常项目均是线上项目 *○ Exceptional items are noted above the line in company accounts.* 特殊项目被列在公司账户的线上项目中。2. relating to revenue items in a government budget (政府预算中关于收入项目)经常性项目的(地) 3. relating to advertising for which payment is made (such as an ad in a magazine or a stand at a trade fair) and for which a commission is paid to an advertising agency (付费广告) 经常性项目的(地) Compare 比较 **below the line**

abridged accounts /ə'brɪdʒd ə'kaʊnts/ *noun* financial statements produced by a company that fall outside the requirements stipulated in the Companies Act 经删节的账目

absorb /əb'zɔ:b/ *verb* 1. to take in a small item so that it forms part of a larger one 兼并 *□ a business which has been absorbed by a competitor* a small business which has been made part of a larger one 被竞争对手兼并的企业 2. to assign an overhead to a particular cost centre in a company's production accounts so that its identity becomes lost 吸收; 归纳; 分摊 *◇ 参阅 absorption costing*

absorbed overhead /əb'zɔ:bd 'əʊvəhed/ *noun* an overhead attached to products or services by means of

overhead absorption rates 已分摊间接费用:按间接费用分摊率分摊到产品或服务中的间接费用

absorption /əb'zɔ:pʃən/ *noun* the process of making a smaller business part of a larger one, so that the smaller company in effect no longer exists 合并, 兼并

absorption costing /əb'zɔ:pʃən kɒstɪŋ/ *noun* 1. a form of costing for a product that includes both the direct costs of production and the indirect overhead costs as well 全部成本法:一种同时包括生产的直接成本和间接成本的产品成本核算方法 2. an accounting practice in which fixed and variable costs of production are absorbed by different cost centres. Providing all the products or services can be sold at a price that covers the allocated costs, this method ensures that both fixed and variable costs are recovered in full 吸收成本法; 分摊成本法:一种生产的固定及可变成本均被分摊到不同成本中心的会计方法。若全部产品或服务均可售出,而且售价能涵盖所分摊的成本,则该方法可保证全部收回固定及可变成本 *◇ 参阅 marginal costing*

absorption rate /əb'zɔ:pʃən ɪ'reɪt/ *noun* a rate at which overhead costs are absorbed into each unit of production 吸收率; 分摊率

abstract /'æbstrækt/ *noun* a short form of a report or document 摘要, 概括 *○ to make an abstract of the company accounts* 做一份公司账目摘要

Academy of Accounting Historians /ə'kædəmɪ əv ə'kaʊntɪŋ hɪstɔ:riənz/ *noun* a US organisation, founded in 1973, that promotes the study of the history of accounting 美国会计

史学会:成立于1973年,旨在促进会计史研究的美国机构

ACAUS /'eɪkæs/ *abbr* Association of Chartered Accountants in the United States 美国特许会计师协会

ACCA *abbr* Association of Chartered Certified Accountants 特许注册会计师协会

accelerate /ək'seləreɪt/ *verb* to reduce the amount of time before a maturity date 加速;使提前到期

acceleration /ək'selə'reɪʃ(ə)n/ *noun* the speeding up of debt repayment 加速还款;债务提前偿还

acceleration clause /ək'selə'reɪʃ(ə)n ɪk'lɔ:z/ *noun* US a clause in a contract providing for immediate payment of the total balance if there is a breach of contract (美)加速条款,提前偿付条款:合同中规定发生违约事件时立即偿还全部债务余额的条款

accept /ək'sept/ *verb* **1.** to take something which is being offered 接受 **2.** to say 'yes' or to agree to something 认可;同意 ○ *She accepted the offer of a job in Australia.* 她接受了一份在澳大利亚的工作。○ *He accepted £2,000 in lieu of notice.* 他接受了2,000英镑作为遭解聘的结算工资。

acceptance /ək'septəns/ *noun* **1.** the act of signing a bill of exchange to show that you agree to pay it 承兑,认付 □ **to present a bill for acceptance** to present a bill for payment by the person who has accepted it 出示承兑汇票 **2.** a bill which has been accepted 已承兑的票据 **3.** the act of accepting an offer of new shares for which you have applied (新股的)认购

acceptance credit /ək'septəns ɪk'redɪt/ *noun* an arrangement of credit

from a bank, where the bank accepts bills of exchange drawn on the bank by the debtor: the bank then discounts the bills and is responsible for paying them when they mature. The debtor owes the bank for the bills but these are covered by letters of credit 承兑信用证:银行的一种信用安排,银行承兑借方开出的以银行为付款人的汇票,然后对它进行贴现并到期付款。借方欠付银行汇票款项,但该款项由信用证作担保

acceptance sampling /ək'septəns ɪsɑ:mplɪŋ/ *noun* the process of testing a small sample of a batch to see if the whole batch is good enough to be accepted 抽样验收

accepting house /ək'septɪŋ 'haus/, **acceptance house** /ək'septəns 'haus/ *noun* a firm, usually a merchant bank, which accepts bills of exchange at a discount, in return for immediate payment to the issuer, in this case the Bank of England 承兑银行

Accepting Houses Committee /ək'septɪŋ ɪ'haʊzɪz kə'mɪtɪ/ *noun* the main London merchant banks, which organise the lending of money with the Bank of England. They receive slightly better discount rates from the Bank 承兑银行委员会

acceptor /ək'septə/ *noun* a person who accepts a bill of exchange by signing it, thus making a commitment to pay it by a specified date 承兑人

accident insurance /'æksɪd(ə)nt ɪn'ʃʊərəns/ *noun* insurance which will pay the insured person when an accident takes place 意外(事故)保险

accommodation /ə'kɒmə'deɪʃ(ə)n/

noun money lent for a short time 融通, 短期贷款

accommodation address /ə,kɒmə'deɪf(ə)n ə,dres/ *noun* an address used for receiving messages, but which is not the real address of the company 权宜通信地址: 公司收取信件 的地址, 但并非公司的实际地址

accommodation bill /ə,kɒmə'deɪf(ə)n ,bil/ *noun* a bill of exchange where the person signing (the 'drawee') is helping another company (the 'drawer') to raise a loan 通融票据

account /ə'kaʊnt/ *noun* **1.** a record of financial transactions over a period of time, such as money paid, received, borrowed or owed 账目, 账户 ○ *Please send me your account or a detailed or an itemised account.* 请把你的账目(或明细账)递给我。 **2.** (*in a shop*) an arrangement which a customer has to buy goods and pay for them at a later date, usually the end of the month(顾客在店铺的) 赊购账 ○ *to have an account or a charge account or a credit account with Harrods* 在哈罗兹商店赊账 ○ *Put it on my account or charge it to my account.* 把这费用记到我的账上。 **3.** a customer who does a large amount of business with a firm and has an account with it 客户, 户头 ○ *Smith Brothers is one of our largest accounts.* 史密斯兄弟公司是我们最大的客户之一。 ○ *Our sales people call on their best accounts twice a month.* 我们的销售人员每月拜访他们最好的客户两次。 **4.** a period during which shares are traded for credit, and at the end of which the shares bought must be paid for 赊购期: 赊购股票的时期, 在赊购期末必须付清所购股票票款 (NOTE: On the London Stock

Exchange, there are twenty-four accounts during the year, each running usually for ten working days 在伦敦证券交易所, 一年有 24 个赊购期, 每个赊购期通常为 10 个工作日) **5.** a structured record of financial transactions that may be maintained as a list or in a more formal structured credit and debit basis 分类账

accountability /ə'kaʊntə'bɪlɪti/ *noun* the fact of being responsible to someone for something, e.g. the accountability of directors to the shareholders 负责(如董事对股东负责)

accountable /ə'kaʊntəb(ə)l/ *adjective* referring to a person who has to explain what has taken place or who is responsible for something 有责任的, 有义务加以说明的 (NOTE: you are accountable **to** someone **for** something)

accountancy /ə'kaʊntənsi/ *noun* the work of an accountant 会计工作 ○ *They are studying accountancy or They are accountancy students.* 他们正在学习会计学(或他们是会计专业的学生)。 (NOTE: The US term is **accounting** in this meaning 该义的美国用语为 **accounting**)

accountancy bodies /ə'kaʊntənsi ,bɒdi:z/ *noun* professional institutions and associations for accountants 会计组织

accountancy profession /ə'kaʊntənsi prə'feʃ(ə)n/ *noun* the professional bodies that establish entry standards, organise professional examinations, and draw up ethical and technical guidelines for accountants 专业会计管理机构

accountant /ə'kaʊntənt/ *noun* a person who keeps a company's ac-

counts or deals with an individual person's tax affairs 会计师:负责为公司记录账目,或处理个人税务事项的人员 ○ *the chief accountant of a manufacturing group* 制造集团总会计师 ○ *The accountant has shown that there is a sharp variance in our labour costs.* 会计师指出我们的劳动成本发生了明显变化。

Accountants' International Study Group /ə'kauntənts ɪntənəʃ(ə)nəl 'stɑ:di ɪgru:p/ noun

a body of professional accounting bodies from the United States, Canada, and the United Kingdom that was established in 1966 to research accounting practices in the three member countries. After publishing 20 reports, it was disbanded in 1977 with the foundation of the International Federation of Accountants 会计师国际研究组:由美国、加拿大及英国的多家专业会计机构于1966年共同组建的会计专业团体,以研究上述3个会员国的会计实务为宗旨,先后发布了20份研究报告。该研究组于1977年国际会计师联合会成立后解散

accountant's opinion /ə'kauntənts ə'pɪnjən/ noun a report of the audit of a company's books, carried out by a certified public accountant 审计意见,审计报告 (NOTE: The US term is **audit opinion** 美国用语为 **audit opinion**)

accountants' report /ə'kauntənts rɪ'pɔ:t/ noun in the United Kingdom, a report written by accountants that is required by the London Stock Exchange to be included in the prospectus of a company seeking a listing on the Exchange 会计师报告:英国伦敦证券交易所要求申请上市公司列入招

股说明书的书面会计报告

account code /ə'kaunt kəʊd/ noun a number assigned to a particular account in a numerical accounting system, e. g., a chart of accounts 账户编码:按数字顺序为每一个账户进行编号,如账户分类表

account end /ə'kaunt 'end/ noun the end of an accounting period 账户截止:会计核算期的截止

account executive /ə'kaunt ɪgʒiːkjʊtɪv/ noun 客户账目经理,业务员 **1.** an employee who looks after customers or who is the link between customers and the company [为客户服务或代表公司负责与客户联系的员工] **2.** an employee of an organisation such as a bank, public relations firm or advertising agency who is responsible for looking after particular clients and handling their business with the organization [银行、公关公司或广告公司内负责代理特定客户业务的员工]

account form /ə'kaunt fɔ:m/ noun a balance sheet laid out in horizontal form. It is the opposite of 'report' or 'vertical' form 账户格式,账项:以水平格式呈现的资产负债表,与“报告”或“垂直”格式相反

accounting /ə'kauntɪŋ/ noun **1.** the work of recording money paid, received, borrowed or owed 会计,会计核算 ○ *accounting methods* 会计核算方法 ○ *accounting procedures* 会计程序 ○ *an accounting machine* 会计机器 **2.** accountancy, the work of an accountant as a course of study 会计学

'... applicants will be professionally qualified and have a degree in Commerce or Accounting'

“申请人应具备专业资格,并持有商科或会

计学的学位” [Australian Financial Review
《澳大利亚金融评论报》]

Accounting and Finance Association of Australia and New Zealand

/ə'kauntɪŋ ən ,faiməns ə'səʊsɪ'eɪʃ(ə)n əv nɒ's'treɪliə ən 'nju:z'zi:lənd/ *noun* an organisation for accounting and finance academics, researchers, and professionals working in Australia and New Zealand 澳大利亚和新西兰会计与财务协会 Abbreviation 缩写 **AFAANZ**

accounting bases /ə'kauntɪŋ 'ber-siz/ *plural noun* the possible ways in which accounting concepts may be applied to financial transactions, e. g. the methods used to depreciate assets, how intangible assets or work in progress are dealt with 会计基础:将会计概念应用于金融交易的方式,包括资产折旧方法、无形资产或在制品价值核算等

accounting concept /ə'kauntɪŋ ,kɒnsept/ *noun* a general assumption on which accounts are prepared. The main concepts are: that the business is a going concern, that revenue and costs are noted when they are incurred and not when cash is received or paid, that the present accounts are drawn up following the same principles as the previous accounts, that the revenue or costs are only recorded if it is certain that they will be incurred 会计概念:建账的基本假设,主要概念有:对经营的业务进行持续监控;对收入和花费的登记以发生时间为准,而非按照现金的取得或支付时间为依据;做账原则应保持一贯性;只对确定会发生的收入和花费进行记录

accounting conventions

/ə'kauntɪŋ kən'venʃ(ə)nz/ *noun* the fundamental assumptions that govern the practice of accounting, e. g., consistency and prudence 会计惯例,会计常规:指导会计业务的基本假设 Also called 亦称作 **accounting concepts** □ 参阅 **conceptual framework**

accounting date /ə'kauntɪŋ ,deɪt/ *noun* the date on which an accounting period ends, usually 31st December for annual accounts but it can in fact be any date 会计日:会计核算期截止的日期,年度账目的会计日通常为12月31日,但实际上可以是任何日期

accounting entity /ə'kauntɪŋ ,ent-təti/ *noun* the unit for which financial statements and accounting records are prepared, e. g., a limited company or a partnership 会计主体:编制财务报表和会计账册的单位,包括有限公司、合伙企业等 □ 参阅 **reporting entity**

accounting equation /ə'kauntɪŋ i'kwɛɪʒ(ə)n/ *noun* the basic formula that underpins double-entry bookkeeping. It can be expressed most simply as 'assets + expenses = liabilities + capital + revenue' where the debit amounts to the left of the equals sign must be equivalent to the credit amounts to the right 会计等式,会计恒等式:复式簿记的基本公式,可以用一个最简单的等式“资产 + 开支 = 负债 + 资本 + 收益”来表示,公式中等号左边的借方金额必须等于右边的贷方金额 Also called 亦称作 **balance sheet equation**

accounting event /ə'kauntɪŋ i'vent/ *noun* a transaction recorded in a business's books of account 会计事项,会计业务:业务账簿中记录的交易项目

accounting fees /ə'kauntɪŋ ˌfi:z/
plural noun fees paid to an accountant for preparing accounts, which are deductible against tax 会计费用; 付给会计人员编制账目的酬金, 可在纳税时扣除

accounting manual /ə'kauntɪŋ 'mænjuəl/ *noun* a handbook or set of instructions that set out all procedures and responsibilities of those engaged in an entity's accounting systems 会计手册, 会计规则: 列出出实体会计系统中所包涵的所有程序和责任的手册或一套指导规范

accounting period /ə'kauntɪŋ ɪ'pɪəriəd/ *noun* a period of time at the end of which the firm's accounts are made up 会计期, 会计年度: 指一段时间, 在这段时间的末尾需对企业的账目进行结算

accounting policies /ə'kauntɪŋ ɪ'pɒlɪsɪz/ *noun* the accounting bases used by a company when preparing its financial statements 会计政策: 公司编制财务报表的会计基础

Accounting Principles Board /ə'kauntɪŋ 'prɪnsɪp(ə)lz ɪ'bɔ:d/ *noun* the US body which issued Opinions that formed much of US Generally Accepted Accounting Principles up to 1973 when the Financial Accounting Standards Board (FASB) took over that role 会计原则委员会: 为制定美国公认会计准则提供大量意见的机构, 1973年被美国财务会计准则委员会(FASB)取代 Abbreviation 缩写 **APB**

accounting procedure /ə'kauntɪŋ prə'si:dʒə/ *noun* an accounting method developed by an individual or organisation to deal with routine accounting tasks 会计程序: 个人或机构

用来完成日常会计事务的一套会计方法

accounting rate of return /ə'kauntɪŋ reɪt əv rɪ'tɜ:n/ *noun* a method of valuing shares in a company where the company's estimated future profits are divided by the rate of return required by investors 会计收益率, 会计回报率: 一种公司股票估值方法, 以公司估算的未来利润除以投资者要求的回报率 Abbreviation 缩写 **ARR**

accounting reference date /ə'kauntɪŋ 'ref(ə)rəns ˌdeɪt/ *noun* the last day of a company's accounting reference period 会计参照日: 公司会计参照期的最后一日

accounting reference period /ə'kauntɪŋ 'ref(ə)rəns ɪ'pɪəriəd/ *noun* 会计参照期 1. the period for which a company makes up its accounts. In most, but not all, cases, the period is 12 months. [公司建账期, 大多为12个月] 2. the period for which corporation tax is calculated [公司税计算期]

accounting software /ə'kauntɪŋ 'sɒftweə/ *noun* programs used to enter and process accounts information on an office computer 会计软件

accounting standard /ə'kauntɪŋ 'stændəd/ *noun* an authoritative statement of how particular types of transaction and other events should be reflected in financial statements. Compliance with accounting standards will normally be necessary for financial statements to give a true and fair view 会计标准: 关于如何在财务报表中反映特定交易类别和其他事件的权威说明。财务报表通常必须符合会计准则, 以确保其真实公正

accounting standards /ə'kaʊntɪŋ 'stændədz/ *plural noun* rules of accounting practice recommended by the Accounting Standards Board (or FASB in the USA) 会计准则; 会计业务的实践规范, 具体准则在英国由会计准则委员会建议, 在美国由财务会计准则委员会(FASB)建议

Accounting Standards Board /ə'kaʊntɪŋ 'stændədz bɔ:d/ *noun* a committee set up by British accounting institutions to monitor methods used in accounting 会计准则委员会: 由英国会计机构设立的对会计方法进行管理的委员会 Abbreviation 缩写 **ASB**

Accounting Standards Committee /ə'kaʊntɪŋ 'stændədz kə'miti/ *noun* a UK accounting standards issuing body whose functions were taken over by the ASB in 1990 会计准则理事会: 英国的会计准则发布机构, 其职能于 1990 年被 ASB 接管 Abbreviation 缩写 **ASC**

accounting technician /ə'kaʊntɪŋ tek'nɪʃ(ə)n/ *noun* a person who assists in the preparation of accounts but who is not a fully qualified accountant 助理会计: 协助账目编制, 但本身并不完全具备会计资格的人员

account payee /ə'kaʊnt peɪ'i:/ *noun* the words printed on most UK cheques indicating that the cheque can only be paid into the account of the person or business to whom the cheque is written, or be cashed for a fee at an agency offering a cheque cashing service 账户收款人: 印于多数英国支票上, 表示该支票只能转入支票指定的收款人或收款企业账户, 或者只能在提供支票兑现服务的代办机构付手续费兑现现金

accounts department /ə'kaʊnts dɪpɑ:tmənt/ *noun* a department in a company which deals with money paid, received, borrowed or owed 会计部门, 财务科, 会计处

accounts manager /ə'kaʊnts ,mænɪdʒə/ *noun* the manager of an accounts department 会计经理

accounts payable /ə'kaʊnts 'peɪəb(ə)l/ *noun* money owed by a company 应付账款

accounts receivable /ə'kaʊnts rɪ'si:vəb(ə)l/ *noun* money owed to a company 应收账款 Abbreviation 缩写 **AR**

accrete /ə'kri:t/ *verb* to have something added to it, especially of a fund to have interest added to it 增值, 增加, 增长 (尤指资金随利息的增加而增长)

accretion /ə'kri:f(ə)n/ *noun* the process of adding interest to a fund over a period of time 增值, (资金随利息的) 增加, 增长

accrual /ə'kru:əl/ *noun* **1.** the act of noting financial transactions when they take place, and not when payment is made 应计会计: 在财务交易发生时记账, 而不是在完成支付后记账 **2.** a gradual increase by addition 积累, 增长

accruals concept /ə'kru:əlz ɪkɒnsept/ *noun* the concept that accounts are prepared with financial transactions accrued. Revenue and costs are both reported during the accounting period to which they refer 应付应收概念, 应计概念: 指账目应随财务交易的发生而建立的概念。在此概念下, 收入和费用均应作为其所属会计期间的收入和费用入账

accrue /ə'kru:/ *verb* 1. to record a financial transaction in accounts when it takes place, and not when payment is made or received 应计; 对每笔交易的记录入账以发生时间为准, 而非以款项的收支为准 2. to increase and be due for payment at a later date 累积增长 ○ *Interest accrues from the beginning of the month.* 利息从月初开始累计。

accrued dividend /ə'kru:d ɪdɪvɪ-'dend/ *noun* a dividend earned since the last dividend was paid 应计股利, 累积股息

accrued expense /ə'kru:d ɪk-'spens/ *noun* an expense that has been incurred within a given accounting period but not yet paid 应计开支; 发生在指定会计期间的尚未支付的开支

accrued income /ə'kru:d ɪnkʌm/ *noun* revenue entered in accounts, although payment has not yet been received 应计收入; 已经入账的收入, 尽管该款项尚未收到

accrued interest /ə'kru:d ɪn-'trəst/ *noun* interest which has been earned by an interest-bearing investment 应计利息, 应计未付利息 ○ *Accrued interest is added quarterly.* 应计利息按季累计。

accrued liabilities /ə'kru:d ɪlaɪə-'bɪlɪtɪz/ *noun* liabilities which are recorded in an accounting period, although payment has not yet been made. This refers to liabilities such as rent, electricity, etc. 应计负债; 已经记录在会计期内的债务, 尽管该开支尚未支付, 如租金、电费

accumulate /ə'kju:mjʊleɪt/ *verb* to grow in quantity by being added to, or to get more of something over a peri-

od of time 积累, 累积, 累计 ○ *We allow dividends to accumulate in the fund.* 我们允许股利累积到资金中。

accumulated depreciation /ə'kju:mjʊleɪtɪd dɪ'prɪ:ʃɪ'eɪf(ə)n/ *noun* the total amount by which an asset has been depreciated since it was purchased 累计折旧; 一项资产从购买日起的总计折旧额

accumulated earnings tax /ə'kju:mjʊleɪtɪd ɪ'z:nɪŋz tæks/, **accumulated profits tax** /ə'kju:mjʊleɪtɪd ɪ'prɒfɪts tæks/ *noun* US a tax on earnings above a specified limit which are unjustifiably retained in a business to avoid paying higher personal income tax (美) 累计收益税; 对超过指定限额的无特定用途的企业留存盈余征收的一项税种, 以防止企业为私人逃避高额个人所得税

accumulated profit /ə'kju:mjʊleɪtɪd ɪ'prɒfɪt/ *noun* a profit which is not paid as dividend but is taken over into the accounts of the following year 累计利润, 累计盈利; 不作为股利发放而是留存转入次年账目的利润

accumulated reserves /ə'kju:mjʊleɪtɪd rɪ'zɜ:vz/ *plural noun* reserves which a company has put aside over a period of years 累计储备, 公积金

accumulation /ə'kju:mjʊleɪf(ə)n/ *noun* the process of growing larger by being added to, or of getting more and more of something 累积, 积累, 积蓄

ACH /ɪ'eɪ si: 'eɪtʃ/ *abbr* US Automated Clearing House(美) 自动票据交换所

acid test /ɪ'æsɪd ɪ'test/ *noun* an accounting ratio used to measure an organisation's liquidity. It is calculated by taking the business's current assets,

minus its stocks, divided by its current liabilities. The higher the ratio, the better; a low ratio is usually a sign that a company is overstretched 酸性测试:用以衡量组织流动性的会计比率,计算方法为将企业的流动资产减去存货再除以流动负债。比率越高越好,因为低比率通常表示公司资金紧张

acid test ratio /i:æsɪd ˌtɛst 'reɪʃiəʊ/ *noun* same as 同 **liquidity ratio**

acquire /ə'kwɪəɪə/ *verb* to buy 买,收购,取得 ○ *to acquire a company* 收购一家公司 ○ *We have acquired a new office building in the centre of town.* 我们在市中心购买了一幢新写字楼。

acquirer /ə'kwɪəɪə/ *noun* a person or company which buys something 买家

acquisition /i:ækwɪ'zɪʃ(ə)n/ *noun* 1. something bought 购置物 ○ *The chocolate factory is our latest acquisition.* 这个巧克力工厂是我们最近的一笔收购。 2. the takeover of a company. The results and cash flows of the acquired company are brought into the group accounts only from the date of acquisition; the figures for the previous period for the reporting entity should not be adjusted. The difference between the fair value of the net identifiable assets acquired and the fair value of the purchase consideration is goodwill 收购(被收购公司的业绩及现金流量自收购日起并入集团账户,报告主体之前的数字不作调整。被并公司可识别资产净值的公允价值与收购代价的公允价值之差构成商誉) 3. the act of getting or buying something 获得(或购买)行为

acquisition accounting /i:ækwɪ'zɪʃ(ə)n ə'kaʊntɪŋ/ *noun* a full consoli-

dation, where the assets of a subsidiary company which has been purchased are included in the parent company's balance sheet, and the premium paid for the goodwill is written off against the year's earnings 盘购会计:指企业编制合并报表的一种会计方法,所购买的子公司资产被纳入母公司资产负债表,为商誉所支付的溢价与年度盈利相抵消

across-the-board /ə'krɒsðə'bɔ:d/ *adjective* applying to everything or everyone 全面的,包括一切的 ○ *an across-the-board price increase or wage increase* 全面提价(或提薪)

act /ækt/ *noun* a law passed by parliament which must be obeyed by the people (议会通过的强制性)条例,法令,法案

ACT *abbr* Advance Corporation Tax 预付公司税

active /'æktɪv/ *adjective* involving many transactions or activities 活跃的,繁忙的 ○ *an active demand for oil shares* 对石油股票的热切需求 ○ *an active day on the Stock Exchange* 证券交易所繁忙的一天 ○ *Computer shares are very active.* 电脑类股票交易活跃。

active account /'æktɪv ə'kaʊnt/ *noun* an account, such as a bank account or investment account, which is used to deposit and withdraw money frequently 活动账户(指收支频繁的账户,如银行账户或投资账户)

active partner /'æktɪv 'pɑ:tənə/ *noun* a partner who works in a company that is a partnership 任合伙人:供职于合伙公司的合伙人

activity-based budgeting /æktɪvɪtɪbeɪst 'bʌdʒɪtɪŋ/ *noun* the allocation of resources to individual activi-