

金融英语词汇每日一新（十一）PDF转换可能丢失图片或格式，建议阅读原文

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audit trail [会] 审计线索来源：考试大

A list of transactions in the order they occurred. 是指企业财务报表中注明一项分录的出处，说明其依据的书面记录或凭证。

auditor ' s opinion [特] 审计师意见书来源：考试大

A section of an annual report containing the auditors opinion about the veracity of the financial statements 是指审计师检查交易和财务报表情况后的报告，它与财务报表一起包含在公司的年度报告中。

auditors report [会] 审计师报告来源：考试大

Written communication issued by an independent Certified Public Accountant (CPA) describing the character of his or her work and the degree of responsibility taken. An auditors report includes a statement that the audit was conducted in accordance with Generally Accepted Auditing Standards (GAAS), which require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material

misstatement, as well as a statement that the auditor believes the audit provides a reasonable basis for his or her opinion. (See accountants report.) 是公司年报的一部分，旨在确证公司财务报告符合适当的通用会计原则

augmented estate [房] 增添继承产业来源：考试大

The assets of a deceased person against which a surviving spouse may claim an interest. Can include property which the deceased person disposed of while still living if the disposal was in the form of a gift or was not for value. 一个生存的配偶对一个已故人

的财产可能提出权益要求的产业。可以包括已故人生前作为礼物分配的物产。 authentication n. [银] 验证, 鉴定来源: 考试大 Verification that a legal document is genuine or valid, such as through a seal from an authorized public official. 法定文件真实性或有效性的确认, 例如通过授权公共机构的印章验证。

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