

资产负债表术语 (英文详解) PDF转换可能丢失图片或格式 , 建议阅读原文

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Accounts Receivable: A short-term asset, usually representing a credit for a completed sale.

Cash: Money on hand in checking, savings or redeemable certificate

accounts. Current Assets: The sum of a firms cash, accounts receivable, inventory, prepaid expenses and marketable securities which can be converted to cash within a single operating cycle.

Current Liabilities: Measurable debt owed within one year, including accounts payable, accrued liabilities, taxes due and short-term notes

due. Inventory: The stockpile of unsold products. Long Term Debt:

Liabilities due in more than one year. Total Assets: The sum of

current assets and fixed assets such as plant and equipment. Total

Liabilities: Current liabilities plus long term liabilities such as notes and mortgages due over more than one year. Income Statement

Items Net and Gross Profit: Gross Profit is sales minus the cost of the product or service. Net Profit reduces the Gross Profit with selling

and general & administrative expenses (including depreciation), miscellaneous other income and expenses, such as

interest expense and taxes. Net Sales: Annual volume of sales. Net

Working Capital: Current assets minus current liabilities. Net Worth:

Current assets plus fixed assets minus current and long-term

liabilities. 100Test 下载频道开通 , 各类考试题目直接下载。详

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