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[https://www.100test.com/kao\\_ti2020/129/2021\\_2022\\_\\_E5\\_B8\\_B8\\_E7\\_94\\_A8\\_E4\\_BC\\_9A\\_E8\\_c92\\_129466.htm](https://www.100test.com/kao_ti2020/129/2021_2022__E5_B8_B8_E7_94_A8_E4_BC_9A_E8_c92_129466.htm) accept 接纳  
acceptance 承兑 accepted draft/bill 已承兑汇票 acceptor 承兑人  
account 科目，帐户 account for 说明 account sales 承销清单  
accounting equation 会计等式 accrued basis 应计基础 accrued  
income 应计收益 accumulated fund 累积基金 actual cost 实际成  
本 adjustment 调整 allocation 分配 application and allotment 申请  
及分配 apportionment 分摊 appropriation account 盈余分拨帐  
articles of association 组织章程 assets 资产 authorised capital 法定  
股本 autopay 自动转帐 bad debts 呆帐 balance brought down 余  
额承上 balance brought forward 余额承前 balance carried down 余  
额转下 balance sheet 资产负债表 bank reconciliation statement 银  
行往来调节表 bill of exchange, draft 汇票 bill payable 应付票据  
bill receivable 应收票据 book of original entry 原始分录簿  
bookkeeping 簿记 business entity 企业个体 call 催缴股款  
called-up capital 已催缴股本 calls in arrear 欠付催缴股款 capital  
capital employed 动用资金 capital expenditure 资本支出  
capital redemption reserve fund 赎回资本准备金 cash book 现金  
日记簿 cash discount 现金折扣 cash in hand 手存现金 closing  
stock 期末存货 compensating error 抵销性错误 complete reversal  
of entries 记帐时借贷方互调 conservatism 稳健保守 consignee 承  
销人 consignment 寄销 consignment account 寄销帐 consignor 寄  
销人 consistency 一贯原则 contingent liability 或有负债 contra 对  
销 cost accounting 成本会计 cost of goods sold 销货成本 credit 贷

方 credit advice 贷项通知单(银行用) credit note 贷项通知单  
credit period allowed to trade debtors 应收帐款赊帐期限 credit  
period received form trade creditors 应付帐款赊帐期限 creditor  
债权人 creditors ledger 应付帐款分类帐 creditors ledger control  
account 应付帐款分类帐统制帐户 current assets 流动资产  
current liabilities 流动负债 current ratio 流动比率 debenture 债券  
debit 借方 debit advice 借项通知单(银行用) debit note 借项通知  
单 debtors ledger 应收帐款分类帐 debtors ledger control account  
应收帐款分类帐统制帐户 del credere commission 担保还款佣金  
deficit 亏绌 depreciation 折旧 depreciation account method 折旧  
帐法 depreciation provision account method 折旧准备帐法 direct  
expenses 直接费用 direct material 直接原料 direct wages 直接工  
资 discount 贴现, 折价 discounts allowed 销货折扣 discount  
column 折扣栏 discounts received 购货折扣 discounting bill of  
exchange 票据贴现 discounting charge 贴现手续费 dishonoured  
bill 拒付票据 double-entry bookkeeping 复式簿记 draft 汇票  
drawee 受票人 drawer 发票人 drawings 提用 drawings account 提  
款帐 endorsement 背书 enter short 截线 entity 个体 error of  
commission 帐名调乱错误 error of omission 遗漏错误 error of  
original entry 原始分录错误 error of principle 原则性错误  
expenses 费用 extract 抽取 facility extent 透支额度 factory  
overhead 间接制造成本 final accounts 决算表 finished goods 制成  
品 fixed assets 固定资产 floating charge 流动抵押品 forfeiture 没  
收 freehold 永久业权 general book of original entry 普通原始簿  
general journal 日记簿 general ledger 总分类帐 going concern 继  
续经营 goods in transit 在运品 goods repossessed value 资产收回

价值 goods sent on consignment account 货物寄销帐 goodwill 商  
誉 gross loss 毛损 gross profit 毛利 gross profit ratio 毛利率 hire  
purchase 租购 hirer 租购公司 historical cost 历史成本 holder 持  
票人 honour the bill of exchange 结算票据 impersonal account 非  
人名帐户 imprest system 定额制度 income determination 损益计  
算 indirect expenses 间接费用 100Test 下载频道开通，各类考试  
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