

注册会计师英语加试实用资料大全一(财务英语1) PDF转换可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/261/2021\\_2022\\_\\_E6\\_B3\\_A8\\_E5\\_86\\_8C\\_E4\\_BC\\_9A\\_E8\\_c45\\_261549.htm](https://www.100test.com/kao_ti2020/261/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c45_261549.htm) A:A share A股；甲类股份abatement of tax 减税；减扣免税额ABN AMRO Bank N.V. 荷兰银行above-the-line expenditure 线上项目支出；经常预算支出above-the-line receipt 线上项目收入；经常预算收入ABSA Asia Limited 南非联合亚洲有限公司absolute change 绝对数值变更absolute expenditure 实际开支absolute guideline figure 绝对准则数字absolute interest 绝对权益absolute order of discharge 绝对破产解除令absolute profit margin 绝对利润幅度absolute value 实值；绝对值absolutely vested interest 绝对既得权益absorbed cost 已吸收成本；已分摊成本absorption 吸收；分摊；合并absorption rate 吸收率；摊配率；分摊率ACB Finance Limited 亚洲商业财务有限公司acceptable form of reciprocity 合理的互惠条件acceptable rate 适当利率；适当汇率acceptance agreement 承兑协议acceptance for honour 参加承兑acceptor 承兑人；接受人；受票人acceptor for honour 参加承兑人accident insurance 意外保险Accident Insurance Association of Hong Kong 香港意外保险公会accident insurance scheme 意外保险计划accident year basis 意外年度基准accommodation 通融；贷款accommodation bill 通融票据；空头票据accommodation party 汇票代发行人account balance 帐户余额；帐户结余account book 帐簿account collected in advance 预收款项account current book 往来帐簿account of after-acquired property 事后取得的财产报告account of defaulter 拖欠帐目account payable 应付帐

款account payee only [A/C payee only] 只可转帐；存入收款人  
帐户account receivable 应收帐款account receivable report 应收帐  
款报表account statement 结单；帐单；会计财务报表account  
title 帐户名称；会计科目accountants report 会计师报  
告Accountants Report Rules 会计师报告规则accounting and  
auditing procedure 会计与审计程序；会计与核数程  
序Accounting Arrangements 《会计安排》accounting basis 会计  
基础accounting by Official Receiver 破产管理署署长呈交的帐  
目Accounting Circular 《会计通告》accounting class 会计类  
别accounting date 记帐日期；会计结算日期accounting for  
money 款项核算Accounting Officer 会计主任accounting period  
会计报告期；会计期accounting policy 会计政策；会计方  
针accounting practice 会计惯例accounting principle 会计准  
则accounting record 会计记录accounting report 会计报  
告Accounting Services Branch [Treasury] 会计事务部〔库务署  
〕Accounting Society of China 中国会计学会accounting  
statement 会计报表accounting system 会计制度；会计系  
统accounting transaction 会计事项；帐务交易accounting  
treatment 会计处理accounting year 会计年度accretion 增值；添  
加accrual 应计项目；应累算数目accrual basis 应计制；权责发  
生制accrual basis accounting 应计制会计；权责发生制会  
计accrue 应累算；应计accrued benefit 应累算利益accrued  
charges 应计费用accrued cumulative preference share dividend 应  
累算的累积优先股股息accrued expenses 应累算费用accrued  
interest payable 应付利息；应计未付利息accrued interest  
receivable 应收利息；应计未收利息accrued right 累算权

益accruing profit 应累算的利润accumulated fiscal reserve 累积财政储备accumulated profit 累积利润；滚存溢利accumulated reserve 累积储备accumulation of surplus income 累积收益盈余acquired assets 既得资产acquisition 收购；购置；取得acquisition cost 购置成本acquisition expenses 购置费用acquisition of 100% interest 收购全部股权acquisition of control 取得控制权acquisition of fixed assets 购置固定资产acquisition of shell “买壳” acquisition price 收购价act of God 天灾acting partner 执事合伙人active market 买卖活跃的市场；交投畅旺的市场；旺市active partner 积极参与的合伙人active trading 交投活跃actual circulation 实际流通actual cost 实际成本actual expenditure 实际开支；实际支出actual income 实际入息；实际收入；实际收益actual market 现货市场actual price 现货价；实际价格actual profit 实际利润actual quotation 实盘；实际价位；实际报价actual year basis 按实际年度计算actuals 实货actuarial investigation 精算调查actuarial principle 精算原则actuarial report 精算师报告Actuarial Society of Hong Kong 香港精算学会actuarial valuation 精算师估值actuary 精算师ad referendum agreement 暂定协议；有待覆核的协定ad valorem duty 从价税；按值征税ad valorem duty system 从价税制ad valorem fee 从价费ad valorem tariff 从价关税additional allowance 额外免税额additional amount for unexpired risk 未过期风险的额外款额additional assessable profit 补加应评税利润additional assessment 补加评税additional commitment 额外承担additional commitment vote 额外承担拨款additional dependent grandparent allowance 供养祖父母或外祖父母额外免税额additional

dependent parent allowance 供养父母额外免税额  
additional provision 额外拨款  
additional stamp duty 附加印花税  
additional tax 补加税  
penalty 补加税罚款；补加税款  
Additional Tax Demand Note 缴纳补加税罚款通知书；缴纳补加税款通知书  
adjudged bankrupt 被裁定破产  
adjudicated bankrupt 裁定破产人  
adjudication fee 裁定费；评定印花税额手续费；评估契据费  
adjudication of bankruptcy 裁定破产；宣告破产  
adjudication of insolvency 裁定无力偿还债务  
adjusted actual 经调整的实数；调整后的实数  
adjusted current assets 经调整的流动资产；调整后的流动资产  
adjusted figure 经调整的数字；调整后的数额  
adjusted liabilities 经调整的负债；调整后的负债  
adjusted loss 经调整的亏损；调整后的亏损  
adjusted net admissible assets 经调整的可接纳资产净值；调整后的可接纳资产净值  
adjusted profit 经调整的利润；调整后的利润  
adjusted surplus 经调整的盈余额；调整后的盈余额  
adjusted value 经调整的价值；调整后的价值  
adjustment 调整；修订；理算〔保险〕  
adjustment centre 调剂中心  
adjustment lag 调整过程的时间差距；调整时差  
adjustment mechanism 调整机制  
adjustment of loss 亏损调整  
adjustment process 调整过程；调整程序  
adjustment range 调整幅度  
administered exchange rate 受管制汇率  
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