

注册会计师实用会计英语词表（三）业主权益 PDF转换可能  
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owners^ equity 31 资本 capital 311 资本（或股本） capital 3111  
普通股股本 capital - common stock 3112 特别股股本 capital -  
preferred stock 3113 预收股本 capital collected in advance 3114 待  
分配股票股利 stock dividends to be distributed 3115 资本 capital  
32 资本公积 additional paid-in capital 321 股票溢价 paid-in  
capital in excess of par 3211 普通股股票溢价 paid-in capital in  
excess of par- common stock 3212 特别股股票溢价 paid-in capital  
in excess of par- preferred stock 323 资产重估增值准备 capital  
surplus from assets revaluation 3231 资产重估增值准备 capital  
surplus from assets revaluation 324 处分资产溢价公积 capital  
surplus from gain on disposal of assets 3241 处分资产溢价公积  
capital surplus from gain on disposal of assets 325 合并公积 capital  
surplus from business combination 3251 合并公积 capital surplus  
from business combination 326 受赠公积 donated surplus 3261 受  
赠公积 donated surplus 328 其它资本公积 other additional  
paid-in capital 3281 权益法长期股权投资资本公积 additional  
paid-in capital from investee under equity method 3282 资本公积-  
库藏股票交易 additional paid-in capital - treasury stock  
trans-actions 33 保留盈余（或累积亏损） retained earnings  
（accumulated deficit） 331 法定盈余公积 legal reserve 3311 法定  
盈余公积 legal reserve 332 特别盈余公积 special reserve 3321 意外  
损失准备 contingency reserve 3322 改良扩充准备 improvement

and expansion reserve 3323 偿债准备 special reserve for redemption of liabilities 3328 其它特别盈余公积 other special reserve 335 未分配盈余（或累积亏损） retained earnings-unappropriated（or accumulated deficit） 3351 累积盈亏 accumulated profit or loss 3352 前期损益调整 prior period adjustments 3353 本期损益 net income or loss for current period 34 权益调整 equity adjustments 341 长期股权投资未实现跌价损失 unrealized loss on market value decline of long-term equity investments 3411 长期股权投资未实现跌价损失 unrealized loss on market value decline of long-term equity investments 342 累积换算调整数 cumulative translation adjustment 3421 累积换算调整数 cumulative translation adjustments 343 未认列为退休金成本之净损失 net loss not recognized as pension cost 3431 未认列为退休金成本之净损失 net loss not recognized as pension costs 35 库藏股 treasury stock 351 库藏股 treasury stock 3511 库藏股 treasury stock 36 少数股权 minority interest 361 少数股权 minority interest 3611 少数股权 minority interest 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)