注册会计师实用会计英语词表(一)资产 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_261559.htm 一、资产 assets1、 流动资产 current assets 111 现金及约当现金 cash and cash equivalents 1111 库存现金 cash on hand 1112 零用金/周转金 petty cash/revolving funds 1113 银行存款 cash in banks 1116 在途 现金 cash in transit 1117 约当现金 cash equivalents 1118 其它现金 及 约当现金 other cash and cash equivalents 112 短期投资 short-term investments 1121 短期投资 -股票 short-term investments - stock 1122 短期投资 -短期票券 short-term investments - short-term notes and bills 1123 短期投资 -政府债券 short-term investments - government bonds 1124 短期投资 -受益 凭证 short-term investments - beneficiary certificates 1125 短期投 资 -公司债 short-term investments - corporate bonds 1128 短期投 资 -其它 short-term investments - other 1129 备抵短期投资跌价 损失 allowance for reduction of short-term investment to market 113 应收票据 notes receivable 1131 应收票据 notes receivable 1132 应收票据贴现 discounted notes receivable 1137 应收票据 -关系 人 notes receivable - related parties 1138 其它应收票据 other notes receivable 1139 备抵呆帐 - 应收票据 allowance for uncollec-tible accounts- notes receivable 114 应收帐款 accounts receivable 1141 应收帐款 accounts receivable 1142 应收分期帐款 installment accounts receivable 1147 应收帐款 -关系人 accounts receivable related parties 1149 备抵呆帐 - 应收帐款 allowance for uncollectible accounts - accounts receivable 118 其它应收款 other

receivables 1181 应收出售远汇款 forward exchange contract receivable 1182 应收远汇款 -外币 forward exchange contract receivable - foreign currencies 1183 买卖远汇折价 discount on forward ex-change contract 1184 应收收益 earned revenue receivable 1185 应收退税款 income tax refund receivable 1187 其 它应收款 - 关系人 other receivables - related parties 1188 其它应 收款 - 其它 other receivables - other 1189 备抵呆帐 - 其它应收款 allowance for uncollec- tible accounts - other receivables 121~122 存 货 inventories 1211 商品存货 merchandise inventory 1212 寄销商 品 consigned goods 1213 在途商品 goods in transit 1219 备抵存货 跌价损失 allowance for reduction of inventory to market 1221 制成 品 finished goods 1222 寄销制成品 consigned finished goods 1223 副产品 by-products 1224 在制品 work in process 1225 委外加工 work in process - outsourced 1226 原料 raw materials 1227 物料 supplies 1228 在途原物料 materials and supplies in transit 1229 备 抵存货跌价损失 allowance for reduction of inventory to market 125 预付费用 prepaid expenses 1251 预付薪资 prepaid payroll 1252 预付租金 prepaid rents 1253 预付保险费 prepaid insurance 1254 用品盘存 office supplies 1255 预付所得税 prepaid income tax 1258 其它预付费用 other prepaid expenses 126 预付款项 prepayments 1261 预付货款 prepayment for purchases 1268 其它 预付款项 other prepayments 128~129 其它流动资产 other current assets 1281 进项税额 VAT paid (or input tax) 1282 留抵税额 excess VAT paid (or overpaid VAT) 1283 暂付款 temporary payments 1284 代付款 payment on behalf of others 1285 员工借支 advances to employees 1286 存出保证金 refundable deposits 1287

受限制存款 certificate of deposit-restricted 1291 递延所得税资产 deferred income tax assets 1292 递延兑换损失 deferred foreign exchange losses 1293 业主(股东)往来 owners^(stockholders^) current account 1294 同业往来 current account with others 1298 其它流动资产-其它 other current assets - other 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