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https://www.100test.com/kao_ti2020/478/2021_2022__E5_8D_95_E8_AF_81_E5_91_98_E6_c32_478978.htm 会计账目用语会计报表statement of account往来帐目account current现在往来帐||存款额current accout销货帐account sales来源

: www.danzhengyuan.com共同计算帐项joint account未决帐项outstanding account贷方帐项credit account||creditor account借方帐项debit account||debtor account应付帐||应付未付帐account payable应收帐||应收未收帐account receivable新交易||新帐new account未决帐||老帐old account现金帐cash account流水帐running account暂记帐||未定帐suspense account过期帐||延滞帐overdue account||pastdue account杂项帐户sundry account详细帐单||明细表detail account呆帐bad account会计项目title of account会计簿||帐簿account-book营业报告书||损益计算表account of budiness||business report借贷细帐||交验帐account rendered明细帐account stated与... 银行开立一户头to open an account with与... 银行建立交易to keep account with继续记帐to keep account with... 有交易to have an account with作成会计帐||有往来帐项to make out an account with清算||清理债务to make up an account清洁帐目||与... 停止交易to close ones account with结帐to close an account清理未付款to ask an account||to demand an account结清差额to balance the account with清算to settle an account||to liquidate an account||to square an account审查帐目||监查帐目to audit an account检查帐目to examine an account转入A的帐户to charge the amount to As account以记帐方式付款to pay

on account 代理某人 || 为某人 on ones account || on account of one
为自己计算 || 独立帐目 on ones own account 由某人收益并负风
险 on ones account and risk || for ones account and risk 由某人负
担 for ones account || for account of one 按某人指示 || 列入某人帐
户 by order and for account of one 列入5月份帐目 for May account
编入某中帐项下 to pass to the account of || to place to the account of
寄出清算书 to send in an account || to send in render an account 支
票用语 支票簿 cheque book 支票陈票人 cheque drawer 持票
人 cheque holder 不记名支票 cheque to bearer || bearer cheque 记名
支票 || 认人支票 cheque to order 到期支票 antedated cheque 未到期
支票 postdated cheque 保付支票 certified cheque 未获兑现支票，
退票 returned cheque 横线支票 crossed cheque 普通横线 general
crossing 特别横线 special crossing 空白支票 blank cheque 失效支票
， 过期支票 stale cheque 普通支票 open cheque 打10%折扣
的10000元支票，（即9000元） a cheque for \$10,000, less 10%
discount 加10%费用的10000元支票，（即11000元） a cheque for
\$10,000, plus 10% charges 支票换现金 || 兑现 to cash a cheque 清理
票款 to clear a cheque 保证兑现 to certify a cheque 填写支票数额 to
fill up a cheque 支票上划线 to cross a cheque 开发支票 to make out
a cheque 签发支票， 开立支票 to draw a cheque || to issue a cheque
透支支票 to overdraw a cheque 背书支票 to endorse a cheque 请付
票款 || 清付票款 to pay a cheque || to honour a cheque 支票退票 to
dishonour a cheque 拒付支票 to refuse a cheque 拒付支票 to stop
payment of a cheque 提示要求付款 to present for payment 见票即
付持票人 payable to bearer 支付指定人 payable to order 已过期 || 无
效 out of date || stale 请给出票人 R/D || refer to drawer 存款不

足N/S||N.S.F.||not sufficient funds||I/F||insufficient funds文字与数字不一致words and figures differ支票交换时间已过account closed更改处应加盖印章alterations require initials交换时间已过effects not cleared停止付款payment stopped支票毁损cheque mutilated汇款用语汇款||寄钱to remit||to send money寄票供取款||支票支付to send a cheque for payment寄款人a remitter收款人a remittee汇票汇单用语国外汇票foreign Bill国内汇票inland Bill跟单汇票documentary bill空头汇票accommodation bill原始汇票original bill改写||换新票据renewed bill即期汇票sight bill||bill on demand... days after date||... days after date ... 日后付款... months after date||... months after date ... 月后付款见票后... 日付款... days after sight||... days sight见票后... 月付款... months after sight||... months sight同组票据set of bills单张汇票sole of exchange||sole of exchange远期汇票usance bill||bill at usance长期汇票long bill短期汇票short bill逾期汇票overdue bill宽限日期days of grace电汇telegraphic transfer (T.T)邮汇postal order||postal note (Am.)||post office order||money order本票promissory note (P/N)押汇负责书||押汇保证书letter of hypothecation副保||抵押品||付属担保物collateral security担保书trust receipt||letter of indemnity承兑||认付acceptance单张承兑general acceptance有条件承兑qualified acceptance附条件认付conditional acceptance部分认付partial acceptance拒付||退票dishonour拒绝承兑而退票dishonour by non-acceptance由于存款不足而退票dishonour by non-payment提交presentation背书endorsement||indorsement无记名背书general endorsement||blank endorsement记名式背书special

endorsement||full endorsement附条件背书conditional
endorsement限制性背书restrictive endorsement无追索权背
书endorsement without recourse期满||到期maturity托收collection
新汇票||再兑换汇票re-exchange||re-draft外汇交易exchange
dealing||exchange deals汇兑合约exchange contract汇兑合约预
约forward exchange contract外汇行情exchange quotation交易行
情表course of exchange||exchange table汇价||兑换率exchange
rate||rate of exchange官方汇率official rate挂牌汇率||名义汇
率nominal rate现汇汇率spot rate电汇汇率||电汇率||T.T.
rate||telegraphic transfer rate兑现率||兑现汇率demand rate长期汇
率long rate私人汇票折扣率rate on a private bill远期汇票兑换
率forward rate套价||套汇汇率||裁定外汇行情cross rate付款汇
率pence rate当日汇率||成交价currency rate套汇||套价||公断交易
率arbitrage汇票交割||汇票议付negotiation of draft交易人||议付
人negotiator票据交割||让与支票票据议付to negotiate a bill折扣
交割||票据折扣to discount a bill票据背书to endorse a bill应付我
差额51,000美元a balance due to us of \$51,000||a balance in our
favour of \$ 51,000收到汇款to receive remittance填写收据to make
out a receipt付款用语付款方法mode of payment现金付
款payment by cash||cash payment||payment by ready cash以支票支
付payment by cheque以汇票支付payment by bill以物品支
付payment in kind付清||支付全部货款payment in full||full
payment支付部分货款||分批付款payment in part||part
payment||partial payment记帐付款||会计帐目内付款payment on
account定期付款payment on term年分期付款annual payment月
分期付款monthly payment||monthly instalment延滞付款payment

in arrear 预付货||先付 payment in advance||prepayment 延付货款 deferred payment 立即付款 prompt payment||immediate payment 暂付款 suspense payment 延期付款 delay in payment||extension of payment 支付票据 payment bill 名誉支付||干与付款 payment for honour||payment by intervention 结帐||清算||支付 settlement 分期付款 instalment 滞付||拖欠||尾数款未付 arrears 特许拖延付款 日 days of grace 保证付款 del credere 付款 to pay||to make payment||to make effect payment 结帐 to settle||to make settlement||to make effect settlement||to square||to balance 支出||付款 to defray||to disburse 结清 to clear off||to pay off 请求付款 to ask for payment||to request payment 恳求付帐 to solicit payment 拖延付款 to defer payment||to delay payment 付款被拖延 to be in arrears with payment 还债 to discharge 迅速付款 to pay promptly 付款相当迅速 to pay moderately well||to pay fairly well||to keep the engagements regularly 付款相当慢 to pay slowly||to take extended credit 付款不好 to pay badly||to be generally in arrear with payments 付款颇为恶劣 to pay very badly||to never pay unless forced 拒绝付款 to refuse payment||to refuse to pay||to dishonour a bill 相信能收到款项 We shall look to you for the payment||We shall depend upon you for the payment ||We expect payment from you 惠请付款 kindly pay the amount||please forward payment||please forward a cheque. 我将不得不采取必要步骤运用法律手段收回该项货款 I shall be obliged to take the necessary steps to legally recover the amount. ||I shall be compelled to take steps to enforce payment. 惠请宽限 let the matter stand over till then.||allow me a short extension of time. ||Kindly postpone the time for payment a little longer.> 索取利

息to charge interest附上利息to draw interest||to bear interest||to allow interest生息to yield interest生息3%to yield 3%存款to deposit in a bank||to put in a bank||to place on deposit||to make deposit在银行存款to have money in a bank||to have a bank account||to have money on deposit向银行提款to withdraw ones deposit from a bank换取现金to convert into money||to turn into cash||to realize折扣用语从价格打10%的折扣to make a discount of 10% off the price||to make 10% discount off the price打折扣购买to buy at a discount打折扣出售to sell at a discount打折扣-让价to reduce||to make a reduction减价to deduct||to make a deduction回扣to rebate现金折扣cash discount货到付款||现金提货cash on deliver (C.O.D.)货到付现款cash on arrival即时付款prompt cash净价||最低价格付现net cash现金付款ready cash即期付款spot cash||cash down||cash on the nail凭单据付现款cash against documents凭提单付现款cash against bills of lading承兑交单documents against acceptance (D/A)付款交单documents against payment (D/P)折扣例文除非另有说明, 30日后全额付现, 如有错误, 请立即通知。 Net cash 30 days unless specified otherwise. Advise promptly if incorrect.付款条件: 30日后全额付现, 10日后付现打2%折扣, 过期后付款时, 加上利率为6%的利息。 Terms, net cash 30 days, or, less 2% 10 days. Interest charged at the rate of 6% after maturity.付款条件: 月底后10日后付现2%折扣, 现在付现3%折扣, 否则, 全额付现。 Terms: 2%, 10 days E.O.M., or 3% cash, otherwise strictly net.信用证用语追加信用证additional credit||additional L/C信用证金额amount of credit除帐金额credit balance可撤销信用证revocable L/C不可撤销信用证irrevocable L/C保兑信用证confirmed L/C不

保兑信用证unconfirmed L/C可转让信用证assignable L/C||transferable L/C银行信用证bankers L/C有追索权信用证with recourse L/C无追索权信用证without recourse L/C单一信用证simple credit无条件信用证open credit||free credit普通信用证general letter of credit旅行信用证circular letter of credit特别信用证special letter of credit信用证底帐letter of credit ledger信用证发行帐letter of credit issued account信用证金额amount of credit信用证余额||信用证结欠credit balance开立信用证to open a credit通过银行开立信用证to establish a credit through a bank电开信用证to cable a credit取消信用证to cancel a credit开出信用证to issue a credit在某银行开立信用证to arrange a credit with a bank修改信用证to amend a credit延展信用证有效期to extend a credit增加信用证面额to increase a credit寄出信用证to send a credit请发给信用证to take out a credit信用证例文我们已开出以贵方为受益人的保兑信用证。 We have opened a confirmed credit in your favour.以贵方为受益人, 我们开出不可撤消的的保兑信用证。 We have opened a confirmed and irrevocable credit in your favour.我们被请求已开出以贵方为受益人的信用证, 特此通知。 We are pleased to inform you that we have been requested to open a credit in your favour.我们已开出商业信用证, 特此通知。 We intimate to you that we have issued a commercial letter of credit.银行用语请入收款人的户号account payee请支付票款advice to pay cheques惠请通知该支票的经过advise fate金额有错误accounts differ文字与数字所记载金额不同words and figures differ签名有误|印鉴不符signatures differ请明天再次提出为荷present again tomorrow保证付款good for payment请照会发票

人refer to drawee (R.D.)无交易no account款额不足||存款不足not sufficient (N.S.)||no sufficient funds (N.S.F.)已无存款no funds如支票不获兑现时, 不必出具拒绝证书。 notto be protested in case of dishonour||protest waived||no protest需要出具拒绝证书to be protested没有通知no advice未受指示no orders禁止转让||不可转让non-transferable||not transferable已付款received payment||payment received上开价金已收到value received||for value received上开价金系经核算value in account上开金额与发票相同value as per invoice上开金额与通知书相符value as per advice无追索权without recourse有追索权||偿还请求权right of recourse请求偿还清单||清偿帐户recourse account偿还准备金recourse fund拒绝偿还||拒绝追索recourse repudiation银行业务例文定期存款的条件为年利6%, 存期6个月以上, 只要金额1,000元, 我们均乐意接受。 We shall be pleased to receive a fixed deposit for any amount more than \$1,000, for a period over six months at the rate of 6% p.a.谨同函寄上新开定期存款第500号存折一份, 面额100,000元, 请查收为荷。 该面额等于您寄来换新的旧存=折本金加上利息之和。 Enclosed please find a new deposit certificate No. 500 for \$100,000, which represents the principal and interest of the old certificate you sent us for renewal.如存款为100元以上, 我们将乐意接受。 We shall be glad to receive deposits of 100 yen and upward.结算到目前为止, 我公司应收帐尚有二万美元。 兹奉上结算报告书一份, 敬请查收为荷。 Enclosed we hand you a statement of account to date, showing a balance of \$20,000 in our favour, which we trust will be found in order.上开帐目, 现正核对, 如无错误, 将遵照贵公司的指示, 将

转入新开的帐户内。 This account is under examination, and if found correct, it shall be carried to a new account, in conformity with your instructions. 您昨日函敬悉。 兹遵照贵方请求, 同函附上结算报告书, 敬请惠予查收为荷。 Your favour of yesterday was duly received, and we hand you herewith a statement of your account as requested, which we hope you will find correct. 兹奉上棒铁总价为512,000元清单一份, 恳请列入我公司贷方帐项为荷。 We hand you our account on the bar iron, amounting to \$512,000, which kindly pass to our credit. 请求付款恳请速予汇款为荷。 an early remittance will be appreciated. 迟付的60美元, 请速予寄下为荷。 Please let us have your check for the \$60 now past overdue. 有鉴于此, 相信贵方将随复函寄来支票, 特此致谢。 With these facts before you , we feel sure that you will send us your check by return mail. Thank you. 我们恳求, 对此部分能速予结帐为荷。 We urge that you make this settlement without delay. 何不立即对此案作一结算? 请在今日将支票随函发出即可。 Why not settle this matter now? Just attach your check to this letter, and send it by todays mail. 催告付款为加清本帐目, 我方多次催促, 但未有任何效果。 所以为收回本帐款项, 准备向法院起诉, 特此通知。 Having made repeated applications for apyment of this amount without avail, we now give you notice that we shall take out a summons for recovery of the same 下星期一以前未能清结本件款项, 不得已, 将委任我公司顾问律师处理。 We wish to state that if the account be not paid by Monday next, we shall be forced to place the matter in the hands o four solicitors. 贵方虽多次答应付款结帐, 但迄今尚未结清。 如在本月底以前, 尚未拨款结清, 只好委托

我公司顾问律师处理。 In spite of your repeated promises to let us have a cheque, we are still without a settlement of your outstanding account, and therefore, unless same is settled by the end of this month, we shall be compelled to hand over the matter to our solicitor.对于此事, 贵方似乎在趁机利用我公司的宽容态度。本函系最后通告所, 复函时请汇足够金额, 以结此帐, 否则只好采取其它途径, 特此函告。 As you seem to take advantage of you leniency in this matter, we now give you the final notice that, unless we shall receive a substantial amount on account by return of post, we shall adopt other measures for its recovery.汇票汇款例文兹同函奉上支票面额50000元, 请记入近藤幸造先生的帐款内, 同时请寄收据二份为荷。 Herewith we enclose a cheque, value \$50,000, which please place to the credit of Mr. K.Kondo, and acknowledge receipt to us in duplicate.依照佐藤先生指示并受其委托, 兹奉上即期汇票一纸面额200000元。请贷入该人的帐户为荷。 By order and for account of Mr.Satoh, I hand you enclosed a draft for \$200,000 at sight, which please pass to the credit of his account.兹奉上面额250000元的支票一张, 敬请交付收据为荷。 I send you herewith a cheque, value \$250,000, receipt of which please acknowledge.来源: www.danzhengyuan.com为结清5月1日贵方发票, 我们奉上三尾银行汇票面额125000元, 惠请记入本公司贷方帐户, 并惠请开出收据为荷。 In settlement of your invoice of 1st May, \$125,000, we enclose a draft, on the Mitsuo Bank, for which amount please credit our account and acknowledge receipt.付款已收到为结清委托销售, 我们已收到面额100000元支票一张, 现已转入贵贷方帐户, 非常感谢

。 We acknowledge receipt of your cheque, \$100,000, in settlement of the charges on the consignment, and pass this sum to your credit, with best thanks. 我们于昨日收到贵函及面额55000元支票一张，谢谢。 We are in due receipt of your favour of yesterday, covering a cheque for \$55,000, for which we thank you. 我们已收到贵方5月5日函及同函附寄的面额51250元的汇票一张，用以结清贵方帐款。 We are duly in receipt of your favour of the 5th May, enclosing a draft, value \$51,250, to balance your account. 为结清到5月15日为止的贵方帐款，贵方所寄面额31250元支票我们已经收到。 We acknowledge with thanks the receipt of the cheque for \$31,250, in settlement of your account to 15th May. 开立汇票我们于本日向贵公司开出第123号面额500000元。 汇票一张见票即付。 We have this day drawn the following bill of exchange on your esteemed firm- No.123, \$500,000, payable at sight. 遵照贵方指示，我们已于本日向田中公司开出见票后60日付款的面额200000元汇票一张，费用包括在内。 We have to acquaint you that, in accordance with your instructions, we have this day drawn upon Messrs, tanaka amp. Co. of Hamburg, at three months date, and forward them a bill of lading, requesting them to effect insurance. 请求承兑汇票兹向贵公司开陈这批货见票后60日付款、面额500,000元汇票一张，请予承兑为荷。 We have taken the liberty of drawing on you today against this consignment for \$500,000 at sixty days sight, which please protect on presentation. 我同函寄上由Axbridge的布莱克先生付款、见票后30日付款的面额为50美元汇票一张，请向付款人提出后请其承兑，并予保管，到期请将金额给我汇来。 不胜感激。 I take liberty to trouble you with the

enclosed draft for \$50, at thirty days sight, on Mr. Black of Axbridge, which I shall be obliged by your getting accepted, and retaining in your possession until due, at which time you can remit me the amount. 我公司伦敦分公司开出面额300,000元的汇票一张, 兹同函奉上, 请承兑后寄还为荷。 Enclosed we hand you a draft, \$300,000, drawn on you by our London house. Kindly accept same and return. 同函奉上神户Brown兄弟公司向贵公司开出的汇票一张, 恳请惠予承兑后并及时寄还为荷。 Herewith we hand you a draft from Messrs. Brown amp. Sons, which clears off our indebtedness to you. 谨同函奉上以George Bury公司为付款人、面额500美元见票后60日付款的第一联汇票一张, 请办理手续取款后, 记我的贷方帐户为荷。 Enclosed you will receive first of exchange for \$500 at sixty days sight, on George Bury amp. Co., which, having been duly honoured, will appear to your credit at maturity. 你方由本人指定以Martin公司为付款人的三张汇票, 已由史密斯公司承兑。 Your three drafts on Martin amp. Co. 贵方10月7日开出的, 票面日期30天后付款、由贵方指定付款人的汇票, 将及时获得承兑。 Your draft under date of th 7th Oct., at 30 days date to your own order, will be duly honoured. 无法承兑汇票我们很遗憾地声明, 以须藤先生为付款人的票面560,000美元的汇票已遭拒付, 我们不得不要求贵方汇寄567,500美元。包括由此而产生的费用在内。 We regret to state that the bill for \$560,000 on Mr. sutoh, hsa been dishonoured by non-payment, and we shall be obliged by your remitting us \$567,500, amount of same and charges incurred. 由矢野先生承兑的贵方汇票第2345号、面额2,500,000美元, 已遭拒付, 特此声明。 We state that your draft,

No. 2345, for \$2,500,000, duly accepted by Mr. Yano, has been dishonoured by non-payment. 3月1日已通知贵方的未获承兑的汇票, 金额1,000,000美元, 虽已到期但未获清偿。我不得不将该票寄还并附寄拒付证书一份以及我的佣金和费用的帐目一份。这笔金额共计1,013,500美元, 我已向贵方开出凭大木先生或指定付款人的即期汇票一张, 请查收。the draft for \$1,000,000 which, as I advised you on the 1st March had not been accepted, having since become due and not being discharged, I have now to return it to you with a protest for non-payment, together with an account of my commission and charges, amounting to \$1,013,500, for which I have drawn on you at sight, to the order of Mr. Ohki. 请求延期付款我公司小泽先生因急事出差大阪, 5月1日以前不能返回, 故该件请宽延至5月1日, 我们将于5月2日汇款。Our Mr. Osawa is away in Osaka on an urgent business, and will not return until the 1st May, and so if you will kindly let the matter stand over till then, we will send you a cheque by the first post on the 2nd of the same month. 数日之内我们将有三笔大额近款, 所以我们最迟于下星期一以前定给贵方汇款。As we expect to receive three large sums within the next few days, days, we will send you some money by Monday at the latest. 对6月1日应付款项, 如果能延些时间, 我将非常感谢。I shall be very much obliged if you will give me a little more time to settle your account due 1st June 无力付款非常遗憾, 本公司目前实在无力结清该帐。We regret that we are not able at the moment to make you a settlement. 贵公司要求该帐在7月16日以前结清, 但我公司恐怕无能为力, 我们将乐意接受贵方二个月期的汇票以结清这笔款项。We are afraid it will be impossible

for us to settle your account by the 16th July next--the date you mention--but we shall be willing to accept a bill for the settlement at 2 m/date. 由于目前生意普遍地不景气, 由我公司承兑、10月18日到期、面额1,500美元的汇票将无法兑现。Owing to the serious depression of trade now prevailing, we shall be unable to meet our acceptance for \$1,500, which matures for payment on the 18th Oct. 往来账目兹同函奉上贵方的往来帐, 余额为15.7美元, 于本日列入新帐借方内, 敬请核查见复为荷。Enclosed I wait on you with your account current, balance carried to your debit this day in a new account, \$15.7, which I trust you find correct. 谨同函奉上贵方的往来帐, 我方顺差500美元, 如核查无误, 请列入新帐为荷。Enclosed I now wait on you with your account current, leaving a balance of \$500 in my favour, which if found correct, you will be so good as to pass to a new account. 兹同函寄上贵方的往来帐, 其上显示我方顺差500美元。I hand you, enclosed, your account current, showing a balance in my favour of \$500. 分期付款 我们送货后, 顾客直接向我们办分期付款。我们收款时, 要将收据交付顾客。The customer pays the instalments direct to us, after delivery of the articles and we send him the receipts. 您租用我公司的缝纫机一台, 同时送上一张契约书, 记明您应为此每月付款15美元。You have on hire from us a sewing machine, for which we hold your written agreement to make regular payments at the rate of \$15 per month. 我们约定分期付款而将该机械组给贵公司使用。我们希望贵公司对此协议能严格履行。As the machine was hired to you on the understanding that regular payments would be made, we must ask that in future the terms of the agreement should

be strictly adhered to.付款日通知 敬请留意, 我对市区的付款日, 订于每周星期三上午11时起至下午3时。但是,我们希望各位债权人至少提前三天派代表与我行接洽清偿金额。Please note that our pay day for Town Accounts is Wednesday of any Week, between the hours of 11 a.m. and 3 p.m., but we expect creditors to send representatives to agree to amounts for settlement at least three days prior to calling for their cheques.提交清算书后15日内付款可打10%的折扣, 超过15日, 依全额付清。The account is subject to 10% discount if settled within fifteen days of rendering, after which it is strictly net. > 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