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。 _____1. Acceptance sampling is sampling to determine whether internal control compliance is greater than or less than the tolerable deviation rate.2. Accounting and review services are official pronouncements covering compilation and review engagements. Compilation is presenting in the form of financial statements information that is the representation of management (owners) without expressing assurance. Review is inquiry and analytical procedures to provide the accountant a basis for expressing limited assurance that there are no material modifications that should be made to the statements for them to be in conformity with U.S. generally accepted accounting principles or, if applicable, another comprehensive basis of accounting.3. Accounting data includes journals, ledgers and other records such as spreadsheets that support financial statements. It may be in computer readable form or on paper.4. Accounting estimate An approximation of a financial statement element. Accounting estimates are often included in historical financial statements because measurement of some amounts is uncertain pending outcome of

future events and relevant data about events that have occurred cannot be accumulated on a timely, cost-effective basis.⁵

Accounting principles are alternative ways of reporting and disclosing information in financial statements and related footnotes.⁶ Accounts receivable Debts due from customers from sales of products and services. Normally a current asset.⁷ Adjusting entries are accounting entries made at the end of an accounting period to allocate items between accounting periods.⁸ Adverse An audit opinion that the financial statements as a whole are not presented in conformity with U.S. GAAP.⁹ Advisory services are a consulting service in which the CPA develops the findings, conclusions, and recommendations presented for client consideration and decision making. This differs from attestation services where the CPA expresses a conclusion about reliability of a written assertion that is the responsibility of another.¹⁰ Aggregate (aggregated) Constituting the whole. Aggregate expenses include expenses of all divisions combined for the entire year.¹¹

Agreed-upon procedures An engagement where the client specifies procedures and the accountant agrees to perform those procedures. An accountant may accept an engagement limited to applying agreed-upon procedures to financial statement elements, where the scope of the engagement is not sufficient to express an opinion on the elements, if the users assume responsibility for sufficiency of the procedures, and use of the report is restricted to specified users.¹²

Aicpa American Institute of Certified Public Accountants. The professional organization of CPAs in the U.S. It is a private

organization of CPAs, not an arm of the government. Each state issues CPA certificates, not the AICPA. Since each state makes its own laws, each state could prepare and grade their own CPA examination. However, each state uses the uniform CPA exam prepared and graded by the AICPA.

13. Allocation Distribution according to a plan. Depreciation, amortization, and depletion are methods to allocate a cost to periods benefited.

14. Allowance for doubtful accounts A contra asset account with a credit balance used to reduce the carrying amount of accounts receivable to net realizable value. The allowance balance is the estimated total of uncollectible accounts included in accounts receivable.

15. Allowance for sampling risk The difference between a sample estimate and the projected population characteristic at a specified sampling risk. This allowance is also the difference between the expected error rate and the tolerable deviation rate.

16. Analytical procedure A comparison of financial statement amounts with the auditors expectation. An example is the comparison of actual interest expense for the year (a financial statement amount) with an estimate of what that interest expense should be. The estimate can be found by multiplying a reasonable interest rate times the average balance of interest bearing debt outstanding during the year (the auditors expectation) . If actual interest expense differs significantly from the expectation the auditor explains the difference in the working papers.

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