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https://www.100test.com/kao_ti2020/492/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c67_492761.htm 82. Corroborate 83.

(Corroborating) (corroboration) (corroborative) To strengthen with other evidence, to make more certain.84. Count Enumerate some characteristic such as the number of items in inventory.85. Cumulative effect of changing to a new accounting principle is the effect on retained earnings at the beginning of the current period. It is included in net income after extraordinary items. Only the direct effect (net of income tax effect) is considered.86. Current ratio Total current assets divided by total current liabilities.87. Custodian One that has possession or is in charge of something. Some entities entrust marketable investment securities to a bank which is custodian of the companys securities.88. Custody 89. Possession. 90. Cutoff Designating a point of termination. An auditor uses tests of cutoff to obtain evidence that transactions for each year are included in the financial statements of the appropriate year.91. Defalcation 92. To misuse or embezzle funds. 93. Deficiency An internal control shortcoming or opportunity to strengthen internal controls.94. Detection risk The risk audit procedures will lead to a conclusion that material error does not exist when in fact such error does exist.95. Detective control A control designed to discover an unintended event or result.96. Deviation Departure from prescribed internal control. Often expressed as a rate at which the departure occurs.97. Disclaimer (disclaim) A statement that the

auditor is unable to express an opinion as to the presentation of financial statements in conformity with U.S. GAAP.⁹⁸ Disclosure Revealing information. Financial statement footnotes are one way of providing necessary disclosures.⁹⁹ Discovery sampling Acceptance sampling (sampling to determine whether internal control compliance is greater than or less than the tolerable deviation rate) when expected attribute occurrence rate is zero.¹⁰⁰ Document 101. (Documentary) (documentation) Written or printed paper that bears information that can be used to furnish decisive evidence. Could also be a recording, computer readable information, or a photograph.¹⁰² Dual date If a major event comes to the auditors attention between the report date and issuance of the report, the financial statements may include the event as an adjustment or disclosure. The auditor dual dates the audit report (as of the end of fieldwork, except footnote XX, which is dated later) .¹⁰³ Dual-purpose test Audit procedures are classified as substantive tests or tests of controls. If a procedure provides both types of evidence it is a dual-purpose test.¹⁰⁴ Edi “ 105. Electronic Data Interchange ” is the use of communication between an entity and customers or suppliers to transact business electronically. Purchase, shipping, billing, cash receipt, and cash disbursements can be completed entirely by exchanging electronic messages. 106. Edit check Reasonableness, validity, limit, and completeness tests that are programmed routines designed to check input data and processing results for completeness, accuracy and reasonableness.¹⁰⁷ Edp “ Electronic Data Processing ” . Processing of information by

computer as opposed to handwritten records.108. Effective income tax rate The income tax provision (expense) shown on an income statement divided by the pretax income. This differs from the statutory rate because of deductions, credits, and exclusions.109. Effective internal control Reasonable assurance that the entity ' s operational objectives are achieved, that published financial statements are reliably prepared, and applicable laws and regulations are complied with.110. Effectiveness Producing a desired outcome. An audit procedure is effective if the evidence supports a correct conclusion.111. Efficiency The ratio of the audit evidence produced to audit resources used.112. Embedded control performance 113. Deals with unexpected changes to data. 114. Embezzlement 115. To take assets in violation of trust. 116. Encryption is scrambling data so it is meaningless to anyone but the intended recipient, who has the key to unscramble the data.117. Engagement letter A letter that represents the understanding about the engagement between the client and the CPA. The letter identifies the financial statements and describes the nature of procedures to be performed. It includes an explanation of the objectives of the procedures, an explanation that the financial information is the responsibility of the companys management, and a description of the form of report.118. Environment The control environment is the attitude, awareness, and actions of the board, management, owners, and others about the importance of control. This includes integrity and ethical rules, commitment to competence, board or audit committee participation, organizational structure, assignment of authority and

responsibility, and human resource policies and practices.119. Error Unintentional misstatements or omissions in financial statements. Errors may involve mistakes in gathering or processing accounting data, incorrect estimates from oversight or misinterpretation of facts, and mistakes in application of principles relating to amount, classification, presentation or disclosure.120. Estimation sampling is sampling to estimate the actual value of a population characteristic within a range of tolerable misstatement.121. Evidence 122.

(Evidential matter) includes written and electronic information (such as checks, records of electronic fund transfers, invoices, contracts, and other information) that permits the auditor to reach conclusions through reasoning.123. Examination An examination of prospective financial statements is evaluation of preparation of the prospective statements, support underlying assumptions, and presentation. The accountant reports whether, in his or her opinion, the statements are presented in conformity with AICPA guidelines and the assumptions provide a reasonable basis for the responsible party's forecast. The accountant should be independent, proficient, adequately plan the engagement, supervise assistants, and obtain sufficient evidence to provide a reasonable basis for the report.124. Examine (examining) As an audit procedure, to examine something is to look at it critically.125. Except for A qualified opinion. An auditor can qualify the audit opinion for both departures from U.S. GAAP in the financial statements and for restrictions on the scope of the audit. The opinion paragraph of the qualified report is worded "In our opinion, except for..."126. Execute

(execution) To carry out an internal control procedure, such as to sign and mail a check after inspecting supporting documents.127. Existence Assertions about existence deal with whether assets or liabilities exist at a given date. For example, management asserts that finished goods inventories in the balance sheet are available for sale.128. Expenditure 129. Cash paid or liability incurred. 130. Explanatory A paragraph added to an audit report to explain something, such as the reason for a qualified or adverse opinion.131. Explicitly Fully and clearly expressed, leaving nothing implied.132. Extend means to multiply one number by another (to test extensions is to test the accuracy of multiplication done by the client) . To extend audit procedures is to apply additional audit procedures to obtain more evidence.133. Fasab Federal Accounting Standards Advisory Board. An organization that sets GAAP in the United States for federal government entities.134. Fasb Financial Accounting Standards Board. A nongovernment private organization that sets GAAP in the United States for profit making entities and not-for-profit nongovernmental organizations.135. Field work The performance of audit procedures outside the CPAs office. Much field work, but not all, is done in the clients offices after the balance sheet date.136. Fifo 137. “ First In First Out ” inventory cost flow. 138. Financial forecasts present expected future financial position, results of operations, and cash flows based on expected conditions.139. Financial institution confirmation request A confirmation sent to the clients bank or other financial institution asking the bank to confirm direct to the auditor information about

balances at a particular date.140. Flowchart A schematic representation of a sequence of operations in an accounting system or computer program. Also called a flow diagram, flow sheet.141. Foot 142. A column is to add a column of numbers. 143. Fraud A deliberate deception to secure unfair or unlawful gain. False representation intended to deceive relied on by another to that persons injury. Fraud include fraudulent financial reporting undertaken to render financial statements misleading, sometimes called management fraud, and misappropriation of assets, sometimes called defalcations.144. Gaap “ Generally Accepted Accounting Principles. ” According to Rule 203 of the AICPA Code of Professional Conduct, GAAP for nongovernment entities include (in a conflict the source earlier in the list prevails) : 1. FASB Statements and Interpretations, APB Opinions, ARBs. 2. FASB Technical Bulletins, AICPA Guides and AICPA Statements of Position. 3. Positions of the FASB Emerging Issues Task Force and AICPA Practice Bulletins. 4. AICPA accounting interpretations, FASB staff "Qs and As", and widely recognized industry practices. 5. Other accounting literature, such as FASB Concepts Statements, textbooks, articles.145. Gaas “ Generally Accepted Auditing Standards. ” The ten auditing standards adopted by the membership of the AICPA. Auditing standards differ from audit procedures in that "procedures" relate to acts to be performed, whereas "standards" deal with measures of the quality of the performance of those acts and the objectives to be attained by use of the procedures undertaken.146. Gasb Government Accounting Standards Board. A

nongovernment private organization that sets GAAP in the United States for governmental entities.147. General controls Policies and procedures to assure proper operation of computer systems, including controls over data center and network operations, software acquisition and maintenance, and access security.148. General journal A book of original entry in a double-entry system. The journal lists transactions and indicates accounts to which they are posted. The general journal includes all transactions which are not included in specialized journals used for cash receipts, cash disbursements, and other common transactions.149. General ledger A record to which monetary transactions are posted (in the form of debits and credits) from a journal. It is the final record from which financial statements are prepared. General ledger accounts are often control accounts which report totals of details included in subsidiary ledgers.150. General standard In the ten U.S. generally accepted auditing standards there are three general standards: 1. The examination is to be performed by a person or persons having adequate technical training and proficiency as an auditor. 2. In all matters relating to the assignment, an independence in mental attitude is to be maintained by the auditor. 3. Due professional care is to be exercised in the performance of the examination and preparation of the report. 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