

注册会计师考试常见英语单词辅导（四）PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/492/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c67_492763.htm 现金 Cash in hand 银行存款 Cash in bank 其他货币资金-外埠存款 Other monetary assets - cash in other cities 其他货币资金-银行本票 Other monetary assets - cashier ' s check 其他货币资金-银行汇票 Other monetary assets - bank draft 其他货币资金-信用卡 Other monetary assets - credit cards 其他货币资金-信用证保证金 Other monetary assets - L/C deposit 其他货币资金-存出投资款 Other monetary assets - cash for investment 短期投资-股票投资 Investments - Short term - stocks 短期投资-债券投资 Investments - Short term - bonds 短期投资-基金投资 Investments - Short term - funds 短期投资-其他投资 Investments - Short term - others 短期投资跌价准备 Provision for short-term investment 长期股权投资-股票投资 Long term equity investment - stocks 长期股权投资-其他股权投资 Long term equity investment - others 长期债券投资-债券投资 Long term securities investemnt - bonds 长期债券投资-其他债权投资 Long term securities investment - others 长期投资减值准备 Provision for long-term investment 应收票据 Notes receivable 应收股利 Dividends receivable 应收利息 Interest receivable 应收帐款 Trade debtors 坏帐准备- 应收帐款 Provision for doubtful debts - trade debtors 预付帐款 Prepayment 应收补贴款 Allowance receivable 其他应收款 Other debtors 坏帐准备- 其他应收款 Provision for doubtful debts - other debtors 其他流动资产 Other current assets 物资采购 Purchase 原材料 Raw materials

包装物 Packing materials 低值易耗品 Low value consumables 材料成本差异 Material cost difference 自制半成品 Self-manufactured goods 库存商品 Finished goods 商品进销差价 Difference between purchase & sales of commodities 委托加工物资 Consigned processing material 委托代销商品 Consignment-out 受托代销商品 Consignment-in 分期收款发出商品 Goods on instalment sales 存货跌价准备 Provision for obsolete stocks 待摊费用 Prepaid expenses 待处理流动资产损益 Unsettled G/L on current assets 待处理固定资产损益 Unsettled G/L on fixed assets 委托贷款-本金 Consignment loan - principle 委托贷款-利息 Consignment loan - interest 委托贷款-减值准备 Consignment loan - provision 固定资产-房屋建筑物 Fixed assets - Buildings 固定资产-机器设备 Fixed assets - Plant and machinery 固定资产-电子设备、器具及家具 Fixed assets - Electronic Equipment, furniture and fixtures 固定资产-运输设备 Fixed assets - Automobiles 累计折旧 Accumulated depreciation 固定资产减值准备 Impairment of fixed assets 工程物资-专用材料 Project material - specific materials 工程物资-专用设备 Project material - specific equipment 工程物资-预付大型设备款 Project material - prepaid for equipment 工程物资-为生产准备的工具及器具 Project material - tools and facilities for production 在建工程 Construction in progress 在建工程减值准备 Impairment of construction in progress 固定资产清理 Disposal of fixed assets 无形资产-专利权 Intangible assets - patent 无形资产-非专利技术 Intangible assets - industrial property and know-how 无形资产-商标权 Intangible assets - trademark rights 无形资产-土地使用权 Intangible assets - land use rights 无形资产-商誉

Intangible assets - goodwill 无形资产减值准备 Impairment of intangible assets 长期待摊费用 Deferred assets 未确认融资费用 Unrecognized finance fees 其他长期资产 Other long term assets 递延税款借项 Deferred assets debits 应付票据 Notes payable 应付帐款 Trade creditors 预收帐款 Advances from customers 代销商品款 Consignment-in payables 其他应交款 Other payable to government 其他应付款 Other creditors 应付股利 Proposed dividends 待转资产价值 Donated assets 预计负债 Accrued liabilities 应付短期债券 Short-term debentures payable 其他流动负债 Other current liabilities 预提费用 Accrued expenses 应付工资 Payroll payable 应付福利费 Welfare payable 短期借款-抵押借款 Bank loans - Short term - pledged 短期借款-信用借款 Bank loans - Short term - credit 短期借款-担保借款 Bank loans - Short term - guaranteed 一年内到期长期借款 Long term loans due within one year 一年内到期长期应付款 Long term payable due within one year 长期借款 Bank loans - Long term 应付债券-债券面值 Bond payable - Par value 应付债券-债券溢价 Bond payable - Excess 应付债券-债券折价 Bond payable - Discount 应付债券-应计利息 Bond payable - Accrued interest 长期应付款 Long term payable 专项应付款 Specific payable 其他长期负债 Other long term liabilities 应交税金-所得税 Tax payable - income tax 应交税金-增值税 Tax payable - VAT 应交税金-营业税 Tax payable - business tax 应交税金-消费税 Tax payable - consumable tax 应交税金-其他 Tax payable - others 递延税款贷项 Deferred taxation credit 股本 Share capital 已归还投资 Investment returned 利润分配-其他转入 Profit appropriation - other transfer in 利润分配-提

取法定盈余公积 Profit appropriation - statutory surplus reserve 利润分配-提取法定公益金 Profit appropriation - statutory welfare reserve 利润分配-提取储备基金 Profit appropriation - reserve fund 利润分配-提取企业发展基金 Profit appropriation - enterprise development fund 利润分配-提取职工奖励及福利基金 Profit appropriation - staff bonus and welfare fund 利润分配-利润归还投资 Profit appropriation - return investment by profit 利润分配-应付优先股股利 Profit appropriation - preference shares dividends 利润分配-提取任意盈余公积 Profit appropriation - other surplus reserve 利润分配-应付普通股股利 Profit appropriation - ordinary shares dividends 利润分配-转作股本的普通股股利 Profit appropriation - ordinary shares dividends converted to shares 期初未分配利润 Retained earnings, beginning of the year 资本公积-股本溢价 Capital surplus - share premium 资本公积-接受捐赠非现金资产准备 Capital surplus - donation reserve 资本公积-接受现金捐赠 Capital surplus - cash donation 资本公积-股权投资准备 Capital surplus - investment reserve 资本公积-拨款转入 Capital surplus - subsidiary 资本公积-外币资本折算差额 Capital surplus - foreign currency translation 资本公积-其他 Capital surplus - others 盈余公积-法定盈余公积金 Surplus reserve - statutory surplus reserve 盈余公积-任意盈余公积金 Surplus reserve - other surplus reserve 盈余公积-法定公益金 Surplus reserve - statutory welfare reserve 盈余公积-储备基金 Surplus reserve - reserve fund 盈余公积-企业发展基金 Surplus reserve - enterprise development fund 盈余公积-利润归还投资 Surplus reserve - return investment by investment 主营业务收入

Sales 主营业务成本 Cost of sales 主营业务税金及附加 Sales tax
营业费用 Operating expenses 管理费用 General and
administrative expenses 财务费用 Financial expenses 投资收益
Investment income 其他业务收入 Other operating income 营业外
收入 Non-operating income 补贴收入 Subsidy income 其他业务
支出 Other operating expenses 营业外支出 Non-operating
expenses 所得税 Income tax 100Test 下载频道开通，各类考试
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